



Community • Prosperity • Choice

Layton City Corporation

Fiscal Year Budget

2015—2016

Layton City Corporation

Layton, Utah

Adopted Budget

Fiscal Year 2015 – 2016

**Prepared by:
Finance Department**

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Community • Prosperity • Choice

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 18, 2015

City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2015-2016. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 15-22 has been prepared to adopt the proposed budget, schedule of compensation for elective, statutory and appointed officers and set the property tax rate equal to the certified tax rate, as determined by the Davis County Clerk/Auditor and the Utah State Tax Commission.

The proposed budget does not include a property tax increase. However, citizens will see an increase in their utility bills. The North Davis Sewer District (NDSD) 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. The City has also renewed the contract for solid waste collection services resulting in a monthly increase in the collection fee of \$0.35 for the first can and \$0.25 for the second can.

Revenues for all funds, excluding transfers and budgeted uses of fund balance are \$60,049,590. This is an increase of \$3,716,005 or 6.5%. 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 and budgeted uses of fund balance are \$64,879,661. This is an increase of \$4,155,279 or 6.8%. The increase is attributable to increases of approximately \$500,000 in personnel costs, \$1,151,000 in treatment costs from the North Davis Sewer District, \$1,370,000 in operational costs and \$896,000 in project costs. Increases in operational costs are mostly associated with street maintenance and needs in the utility funds. The largest increase in projects in the current year is in the Storm Water fund, one project in particular is tied to the reconstruction of the I-15 interchange at Hillfield Road. For the most part, these increases are not being funded by general revenues. Other sources of revenue such as, road funds, utility fees and impact fees are being used due to the nature of the projects.



The budget also includes approval for the remainder of the funding of a new park in the northeast section of the City.

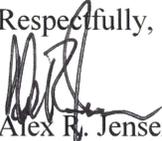
All of the City's expenditures have been reviewed carefully. Those approved have been deemed necessary for the City to maintain its current high level of quality service to the community. In addition to current period revenues, \$4,967,906 of prior year fund balances and net assets will be appropriated.

Expenditures for the General Fund, excluding transfers to other funds and budgeted uses of fund balance, are \$27,144,522. This is an increase of \$690,104 or 2.6%. Just over \$400,000 of this increase is proposed for merit wage increases. This budget proposes a merit increase for employees of approximately 3%. The remainder of the increase is attributable to increases in various operational expenditures.

Personnel positions will be increased by 1 full-time and 5 part-time equivalent positions. This will include one full-time position in legal and part-time positions in police, fire, streets, engineering and parks.

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

Respectfully,



Alex R. Jensen,
City Manager



ORDINANCE 15-22

ADOPTING THE BUDGET AND PROPERTY TAX RATE FOR LAYTON CITY FOR FISCAL YEAR JULY 1, 2015, THROUGH JUNE 30, 2016; AND ADOPTING THE SCHEDULE OF COMPENSATION FOR ELECTIVE, STATUTORY AND APPOINTED OFFICERS.

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

WHEREAS, a public hearing has been advertised and held on Thursday, June 18, 2015, for the purpose of hearing all interested persons on the matter of said budget; and

WHEREAS, a public hearing has been advertised and held on Thursday, June 18, 2015, for adopting the schedule of compensation of elective, statutory and appointed 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 elective, statutory and appointed 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, 2015, 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 elective, statutory and appointed 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, 2015, 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 18th day of June, 2015.

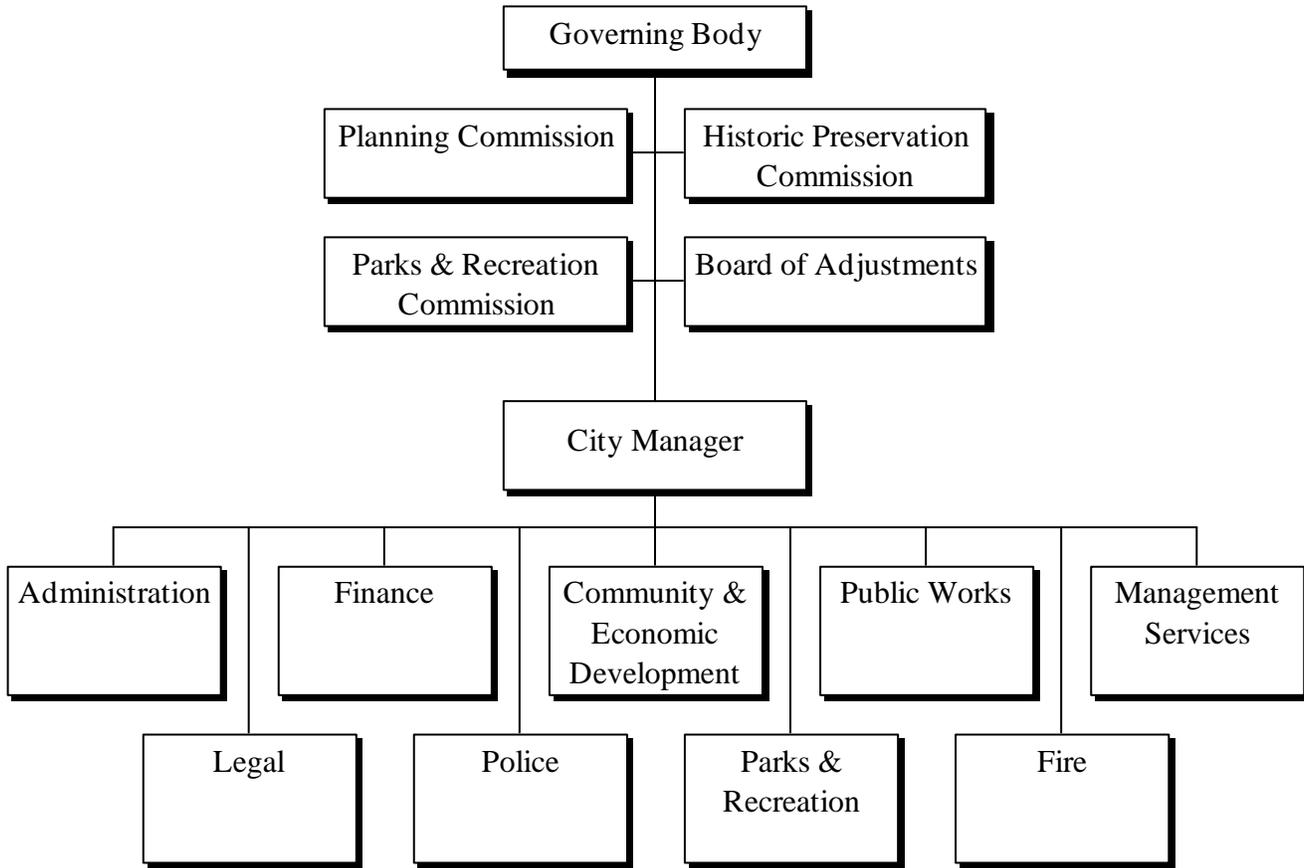
ATTEST:


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.

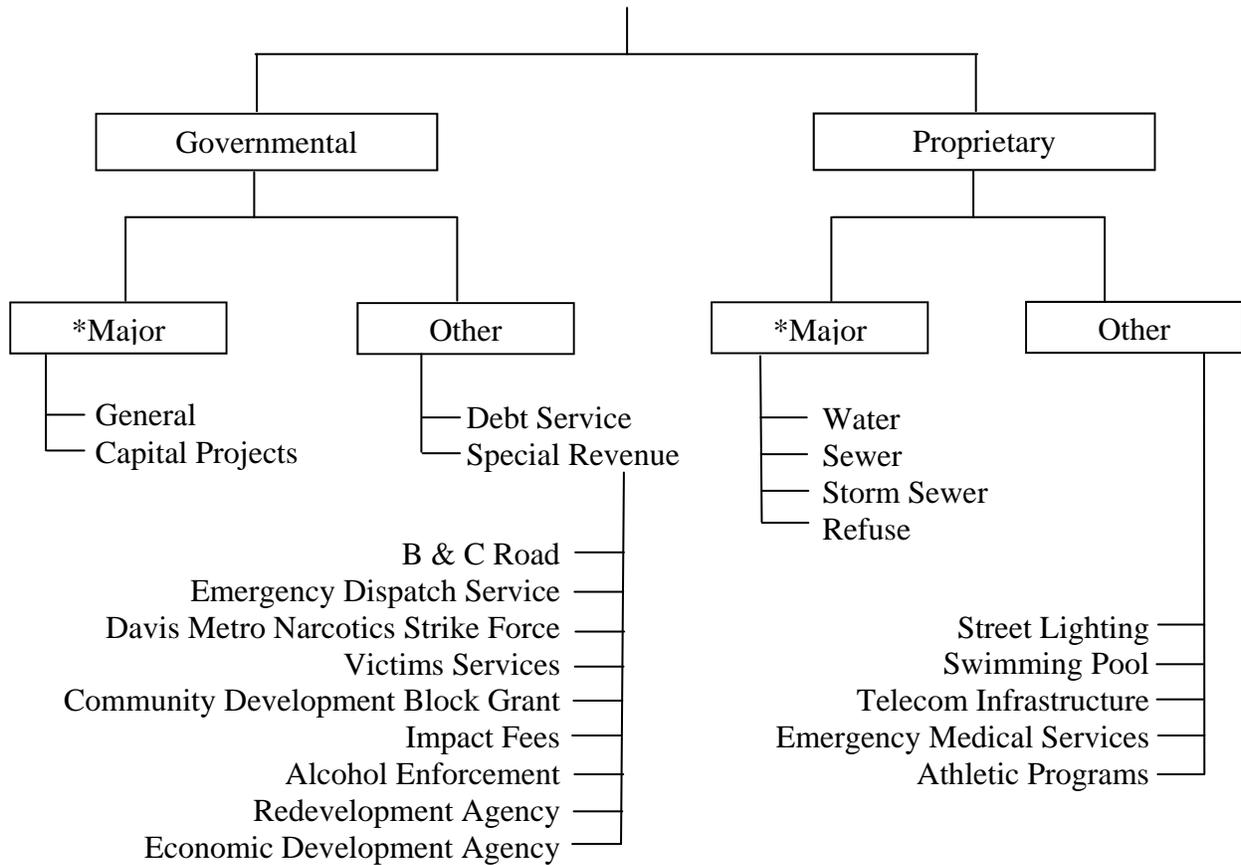
Section VII. Capital projects and miscellaneous section includes schedules of individual capital projects, statistical information, special notes, and a glossary of terms.

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.

Layton City Corporation

Section I City Wide Schedules

Layton City Funds



***Major Fund:**

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

LAYTON CITY CORPORATION

CITY WIDE SUMMARY OF REVENUES, EXPENDITURES AND EXPENSES

	Major Governmental Funds		(1) Other Governmental	Total
	General	Capital Projects	Funds	Governmental Funds
Revenues:				
Property tax	\$ 6,520,629	\$ -	\$ -	\$ 6,520,629
Uniform vehicle fees	525,000	-	-	525,000
General sales and use tax	12,900,000	-	-	12,900,000
Franchise tax	1,050,000	-	-	1,050,000
Telecommunications tax	950,000	-	-	950,000
Energy sales and use tax	3,800,000	-	-	3,800,000
Transient room tax	175,000	-	-	175,000
Permits and licenses	1,100,000	-	-	1,100,000
Intergovernmental	306,500	-	4,038,748	4,345,248
Charges for services	680,500	-	500,000	1,180,500
Interest	40,000	-	8,400	48,400
Fines and forfeitures	295,000	-	-	295,000
Miscellaneous	995,100	-	-	995,100
Impact fees	-	-	1,325,000	1,325,000
Subtotal	29,337,729		5,872,148	35,209,877
Transfers from other funds	232,995	3,222,000	2,872,147	6,327,142
Appropriation of fund balance/net assets	1,427,632	-	1,137,150	2,564,782
Total revenues	\$ 30,998,356	\$ 3,222,000	\$ 9,881,445	\$ 44,101,801
Expenditures and expenses:				
Personnel	\$ 21,820,967	\$ -	\$ 865,807	\$ 22,686,774
Operations	4,343,580	-	1,958,316	6,301,896
Capital equipment	929,975	-	322,000	1,251,975
Capital projects	-	3,222,000	704,093	3,926,093
Debt service	-	-	3,041,598	3,041,598
Contingency	50,000	-	-	50,000
Subtotal	27,144,522	3,222,000	6,891,814	37,258,336
Transfers to other funds	3,853,834	-	2,933,313	6,787,147
Budgeted increase in fund balance/net assets	-	-	56,318	56,318
Total expenditures and expenses	\$30,998,356	\$3,222,000	\$9,881,445	\$44,101,801

(1) Schedules on following pages

Major Proprietary Funds				(1) Other Proprietary Funds	Total Proprietary Funds	City Wide Totals
Water	Storm Sewer	Sewer	Refuse			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,520,629
-	-	-	-	-	-	525,000
-	-	-	-	-	-	12,900,000
-	-	-	-	-	-	1,050,000
-	-	-	-	-	-	950,000
-	-	-	-	-	-	3,800,000
-	-	-	-	-	-	175,000
-	-	-	-	-	-	1,100,000
-	-	-	-	760,177	760,177	5,105,425
6,446,500	2,225,000	7,856,533	2,932,440	3,633,408	23,093,881	24,274,381
6,000	15,000	10,000	1,500	800	33,300	81,700
-	-	-	-	-	-	295,000
2,000	-	5,000	-	100,355	107,355	1,102,455
175,000	670,000	-	-	-	845,000	2,170,000
6,629,500	2,910,000	7,871,533	2,933,940	4,494,740	24,839,713	60,049,590
-	-	-	-	693,000	693,000	7,020,142
755,699	1,133,941	327,665	-	185,819	2,403,124	4,967,906
\$ 7,385,199	\$ 4,043,941	\$ 8,199,198	\$ 2,933,940	\$ 5,373,559	\$ 27,935,837	\$ 72,037,638
\$ 1,229,452	\$ 568,026	\$ 780,226	\$ 72,342	\$ 2,766,953	\$ 5,416,999	\$ 28,103,773
3,436,644	685,715	6,413,876	2,780,081	1,990,606	15,306,922	21,608,818
76,575	83,154	66,675	-	616,000	842,404	2,094,379
2,545,000	2,610,000	900,000	-	-	6,055,000	9,981,093
-	-	-	-	-	-	3,041,598
-	-	-	-	-	-	50,000
7,287,671	3,946,895	8,160,777	2,852,423	5,373,559	27,621,325	64,879,661
97,528	97,046	38,421	-	-	232,995	7,020,142
-	-	-	81,517	-	81,517	137,835
\$7,385,199	\$4,043,941	\$8,199,198	\$2,933,940	\$5,373,559	\$27,935,837	\$72,037,638

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
OTHER GOVERNMENTAL FUNDS

	Special Revenue			
	B & C Road	Emergency Dispatch Service	Davis Metro Narcotics Strike Force	Victims Services
Revenues:				
Property tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,050,100	300,000	392,049	47,474
Charges for services	-	500,000	-	-
Impact fees	-	-	-	-
Interest	-	1,400	-	-
Miscellaneous	-	-	-	-
Transfers from other funds	-	-	-	36,000
Appropriation of fund balance	-	44,457	56,880	-
Total revenues	\$ 2,050,100	\$ 845,857	\$ 448,929	\$ 83,474
Expenditures:				
Personnel	\$ 95,208	\$ 367,979	\$ 125,373	\$ 79,134
Operations	1,380,392	162,378	323,556	4,340
Capital equipment	6,500	315,500	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Transfers to other funds	568,000	-	-	-
Budgeted increase in fund balance	-	-	-	-
Total expenditures	\$ 2,050,100	\$ 845,857	\$ 448,929	\$ 83,474

Special Revenue					Debt Service	Total Other Governmental Funds
Community Development Block Grant	Impact Fee	Alcohol Enforcement	Redevelopment Agency	Economic Development Agency	Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307,000	-	76,000	351,900	514,225	-	4,038,748
-	-	-	-	-	-	500,000
-	1,325,000	-	-	-	-	1,325,000
-	7,000	-	-	-	-	8,400
-	-	-	-	-	-	-
-	-	16,449	45,600	70,000	2,704,098	2,872,147
-	1,035,813	-	-	-	-	1,137,150
<u>\$ 307,000</u>	<u>\$ 2,367,813</u>	<u>\$ 92,449</u>	<u>\$ 397,500</u>	<u>\$ 584,225</u>	<u>\$ 2,704,098</u>	<u>\$ 9,881,445</u>
\$ 54,200	\$ -	\$ 91,549	\$ 26,182	\$ 26,182	\$ -	\$ 865,807
53,250	2,500	900	10,500	20,500	-	1,958,316
-	-	-	-	-	-	322,000
199,550	-	-	304,500	200,043	-	704,093
-	-	-	-	337,500	2,704,098	3,041,598
-	2,365,313	-	-	-	-	2,933,313
-	-	-	56,318	-	-	56,318
<u>\$ 307,000</u>	<u>\$ 2,367,813</u>	<u>\$ 92,449</u>	<u>\$ 397,500</u>	<u>\$ 584,225</u>	<u>\$ 2,704,098</u>	<u>\$ 9,881,445</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENSES
OTHER PROPRIETARY FUNDS

	Street Lighting	Swimming Pool	Telecom Infrastructure	Emergency Medical Services	Athletic Programs	Total Other Proprietary Funds
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ 760,177	\$ -	\$ 760,177
Charges for services	660,000	406,148	21,260	2,226,000	320,000	3,633,408
Interest				800		800
Rents and leases				-		-
Miscellaneous		45,355		55,000		100,355
Transfers from other funds	87,000	385,000	221,000	-		693,000
Appropriation of fund net assets	30,000	80,000	10,750	65,069		185,819
Total revenues	\$ 777,000	\$ 916,503	\$ 253,010	\$ 3,107,046	\$ 320,000	\$ 5,373,559
Expenses:						
Personnel	\$ -	\$ 571,395	\$ -	\$ 2,087,558	\$ 108,000	\$ 2,766,953
Operations	361,000	345,108	253,010	819,488	212,000	1,990,606
Capital equipment/projects	416,000	-	-	200,000	-	616,000
Transfers to other funds	-	-	-	-	-	-
Budgeted increase in net assets	-	-	-	-	-	-
Total expenses	\$ 777,000	\$ 916,503	\$ 253,010	\$ 3,107,046	\$ 320,000	\$ 5,373,559

Layton City Corporation

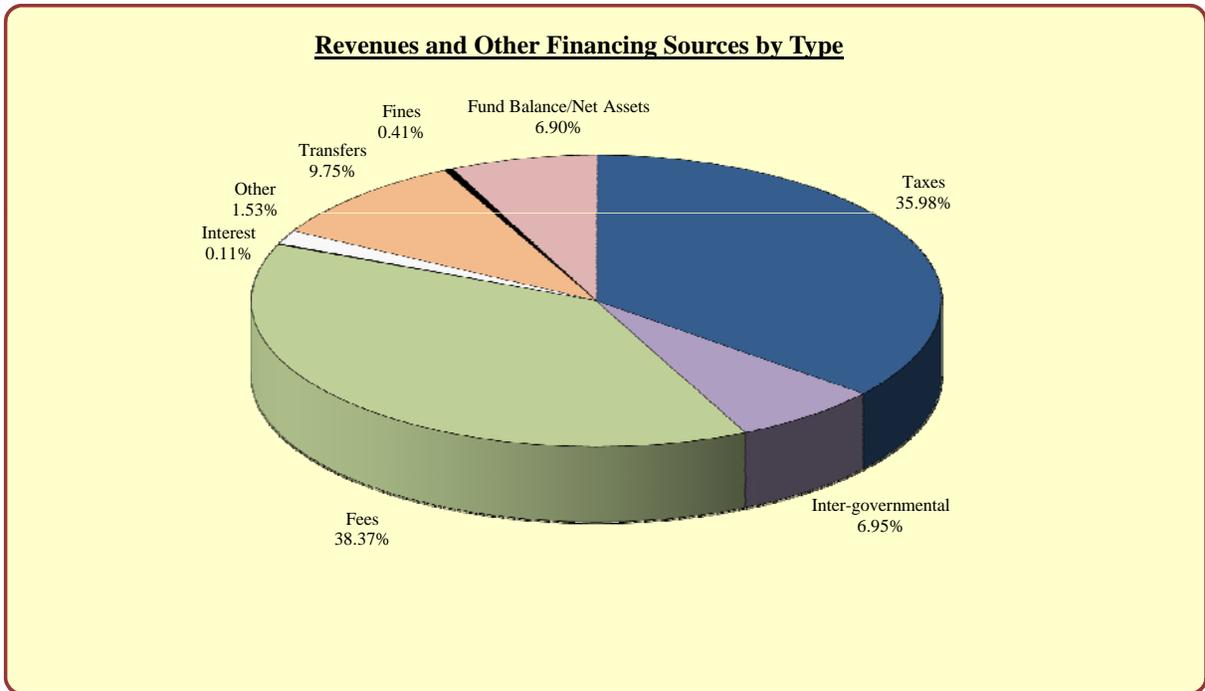
Section II

Revenues

Schedule of Revenues and Other Financing Sources by Fund and Type

Fund	Taxes	Inter-governmental	Fees and Charges for				Other	Transfers	Fund Balance/Net Assets	Total
			Services	Fines	Interest					
General	\$ 25,920,629	\$ 306,500	\$ 1,780,500	\$ 295,000	\$ 40,000	\$ 995,100	\$ 232,995	\$ 1,427,632	\$ 30,998,356	
B & C Road		2,050,000			100				2,050,100	
Alcohol Enforcement		76,000					16,449		92,449	
Emergency Dispatch		300,000	500,000		1,400			44,457	845,857	
Davis Metro Narcotics Strike Force		392,049						56,880	448,929	
Victim Services		47,474					36,000		83,474	
Community Development Block Grant		307,000							307,000	
Redevelopment Agency		351,900					45,600		397,500	
Economic Development Agency		514,225					70,000		584,225	
Impact Fee			1,325,000		7,000			1,035,813	2,367,813	
Debt Service							2,704,098		2,704,098	
Capital Projects							3,222,000		3,222,000	
Street Lighting *			660,000				87,000	30,000	777,000	
Water *			6,621,500		6,000	2,000		755,699	7,385,199	
Storm Sewer *			2,895,000		15,000			1,133,941	4,043,941	
Sewer *			7,856,533		10,000	5,000		327,665	8,199,198	
Refuse *			2,932,440		1,500				2,933,940	
UIA Infrastructure *			21,260				221,000	10,750	253,010	
Athletic Programs *			320,000						320,000	
Swimming Pool *			406,148			45,355	385,000	80,000	916,503	
Emergency Medical Services *		660,177	2,326,000		800	55,000		65,069	3,107,046	
Total	\$ 25,920,629	\$ 5,005,325	\$ 27,644,381	\$ 295,000	\$ 81,800	\$ 1,102,455	\$ 7,020,142	\$ 4,967,906	\$ 72,037,638	

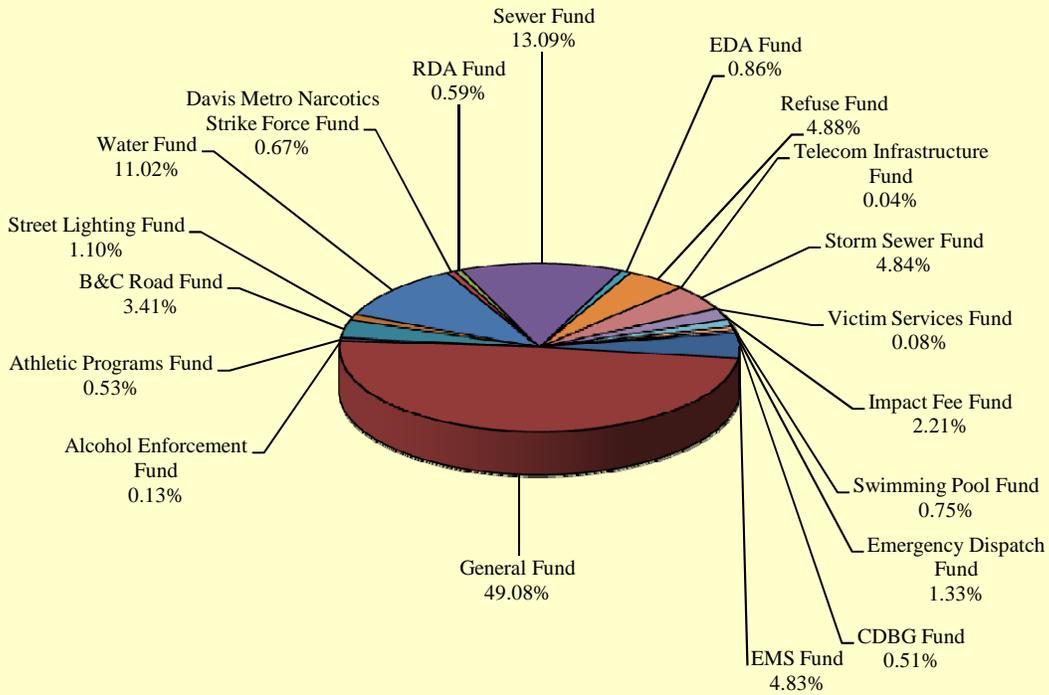
* Enterprise funds are depicted here on the same basis as governmental funds for summary purposes. See GAAP basis in section VI.



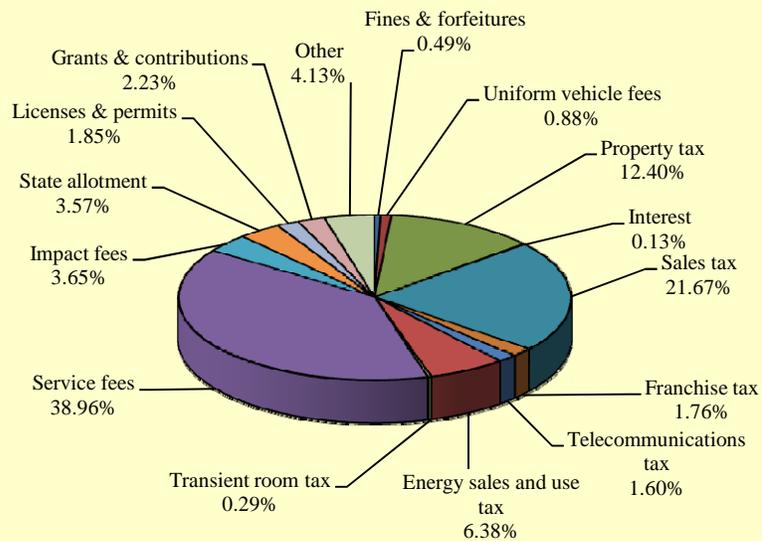
Schedule of City Revenues for Fiscal Year 2015-2016

Schedule of City Revenues for Fiscal Year 2015-2016	
General Fund:	Projected
Property taxes	\$6,520,000
Uniform vehicle fees	525,000
General sales and use taxes	12,900,000
Franchise taxes	1,050,000
Telecommunications taxes	950,000
Energy sales and use taxes	3,800,000
Transient room tax	175,000
Business license fees	300,000
Building permit fees	800,000
Interest	40,000
Fines and forfeitures	295,000
Other	1,867,129
Total General Fund	\$29,222,129
B & C Road Fund:	
State class c allotment	\$2,050,100
Alcohol Enforcement Fund	
State liquor fund allotment	\$76,000
Emergency Dispatch Fund:	
Service fees	\$500,000
Intergovernmental	300,000
Interest	1,400
Total Emergency Dispatch Fund	\$801,400
Davis Metro Narcotics Strike Force Fund:	
Grants	\$315,758
Assessments to cities & other	88,291
Total Davis Metro Narcotics Strike Force Fund	\$404,049
Victim Services Fund:	
Grant allotments	\$47,474
Community Development Block Grant Fund:	
Housing and Urban Development grant	\$307,000
Redevelopment Agency Fund:	
Intergovernmental	\$351,900
Economic Development Agency Fund:	
Intergovernmental	\$514,225
Impact Fee Fund:	
Park impact fees	\$425,000
Transportation impact fees	750,000
Public safety impact fees	150,000
Interest	7,000
Total Impact Fee Fund	\$1,332,000
Street Lighting Fund	
Service fees	\$560,000
Other	100,000
Total Street Lighting Fund	\$660,000
Water Fund:	
Service fees	\$6,155,000
Interest	2,000
Impact fees	175,000
Connection fees & other	297,500
Total Water Fund	\$6,629,500
Storm Sewer Fund:	
Service fees	\$2,225,000
Impact fees	670,000
Interest	15,000
Total Storm Sewer Fund	\$2,910,000
Sewer Fund:	
Service fees	\$7,854,033
Interest	10,000
Connection fees & other	7,500
Total Storm Sewer Fund	\$7,871,533
Refuse Fund:	
Service fees	\$2,932,440
Interest	1,500
Total Refuse Fund	\$2,933,940
Telecom Infrastructure Fund	
Service fees	\$20,000
Other	\$1,260
Total Telecom Infrastructure Fund	\$21,260
Athletic programs Fund:	
Service fees	\$320,000
Swimming Pool Fund:	
Service fees	\$406,148
Other	45,355
Total Swimming Pool Fund	\$451,503
Emergency Medical Services Fund:	
Service fees	\$2,226,000
Interest	800
County contribution	660,177
Other programs	100,000
Bad debt recovery & other	55,000
Total Emergency Medical Services Fund	\$3,041,977
Total City Revenues	\$59,945,990

Revenues by Fund



Revenues by Type



Schedule of Revenues and Other Financing Sources By Fund and Source

GENERAL FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Property taxes, current	\$6,382,521	\$6,583,112	\$6,513,700	\$6,367,412	\$6,400,000
Property taxes, prior years	113,863	146,369	195,036	120,000	120,000	120,000
Uniform vehicle fee	510,270	498,246	472,775	500,000	500,000	525,000
General sales and use tax	11,283,192	11,705,575	12,194,440	12,100,000	12,600,000	12,900,000
Franchise tax	952,886	1,061,016	1,060,730	1,100,000	1,060,000	1,050,000
Telecommunications tax	1,065,292	985,008	950,501	950,000	950,000	950,000
Energy sales and use tax	3,335,995	3,659,998	3,836,957	3,700,000	3,800,000	3,800,000
Transient room tax	159,336	154,075	179,073	150,000	180,000	175,000
Payment in lieu of property tax	629	634	692	629	700	629
Total taxes	23,803,984	24,794,033	25,403,904	24,988,041	25,610,700	25,920,629
Business license fees	299,809	300,403	304,085	300,000	295,000	300,000
Building permit fees	940,667	1,199,030	934,525	750,000	900,000	800,000
Total permits and licenses	1,240,476	1,499,433	1,238,610	1,050,000	1,195,000	1,100,000
State liquor allotment	67,591					
State and federal grants	258,888	206,806	99,923	200,000	250,000	150,000
RDA payback agreement	168,409	207,597	165,273	156,500	156,500	156,500
Total intergovernmental	494,888	414,403	265,196	356,500	406,500	306,500
Zoning and subdivision fees	42,068	44,325	39,464	35,000	36,550	35,000
Street lighting fees	96,700	124,540				
Sale of maps or publications	1,208	8,619	17,768	500	500	500
Special protective services	417,914	497,314	511,803	275,000	550,000	400,000
Slurry seal and trench fees	35,407	43,469	19,734	52,000	100,000	50,000
Fire academy fee	25,900	23,400	20,300	25,000	25,000	
Recreation fees	31,284	54,119	37,553	20,000	20,000	20,000
Total charges for services	650,481	795,786	646,622	407,500	732,050	505,500
Fines and forfeitures	317,959	298,145	297,593	275,000	295,000	295,000
Interest	53,713	90,777	53,900	70,000	30,000	40,000
Rents and leases	586,043	602,853	572,948	570,000	570,000	570,000
Gain on disposal of capital assets	37,287	129,035	35,075	50,000	50,000	50,000
Sale of material and supplies	17,009	16,570	17,367	16,000	16,000	16,000
Sundry	408,470	384,718	298,661	472,213	469,317	418,500
Total other	1,420,481	1,522,098	1,275,544	1,453,213	1,430,317	1,389,500
Total revenue	27,610,310	29,025,753	28,829,876	28,255,254	29,374,567	29,222,129
Transfer from other funds	216,273	249,606	219,837	227,162	227,162	232,995
Tax increment collected for RDA					115,600	115,600
Use/Appropriation of fund balance				1,777,747	860,435	1,427,632
Total General Fund	\$27,826,583	\$29,275,359	\$29,049,713	\$30,260,163	\$30,577,764	\$30,998,356

B & C ROAD FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	State class c allotment	\$1,984,157	\$1,984,157	\$1,976,996	\$2,050,000	\$2,050,000
Interest and sundry	1,229	1,229		100	100	100
Use/Appropriation of fund balance	125,663	125,663			41,641	
Total B & C Road Fund	\$2,111,049	\$2,111,049	\$1,976,996	\$2,050,100	\$2,091,741	\$2,050,100

Schedule of Revenues and Other Financing Sources By Fund and Source

ALCOHOL ENFORCEMENT FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	State liquor fund allotment		\$66,384	\$76,248	\$68,000	\$68,868
Transfer from general fund		4,196		17,376	17,376	16,449
Total Alcohol Enforcement Fund		\$70,580	\$76,248	\$85,376	\$86,244	\$92,449

EMERGENCY DISPATCH FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	911 fee	\$510,807	\$503,694	\$503,001	\$500,000	\$500,000
Interest	2,329	2,573	1,345	1,500	1,500	1,400
State EMS grant		549	660			
PSIC grant	6,574					
Utah 911 grant						300,000
Transfer from general fund	1,644					
Use/Appropriation of fund balance				125,631	50,631	44,457
Total Emergency Dispatch Fund	\$521,354	\$506,816	\$505,006	\$627,131	\$552,131	\$845,857

DAVIS METRO NARCOTICS STRIKE FORCE FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	HIDTA grant	\$95,504	\$125,321	\$133,626	\$135,434	\$136,223
NADDI grant	5,000	5,000	5,000			
SAFG grant	19,783	92,329	75,000	75,000	75,000	114,686
STFG grant	215,565	138,923	111,948	124,686	124,686	85,000
Assessments - other cities	60,101	103,766	83,291	83,291	83,291	83,291
Forfeited seizures	14,297	239	25,190		145,927	
Restitution	15,216	24,658	29,784		20,594	5,000
Interest	2,182	2,913	1,739		1,006	
Sundry	85	215	265		3,929	
Gain on disposal of capital assets	27,500	33,789	4,000			
Use/Appropriation of fund balance				55,595		56,880
Total Metro Narcotics Strike Force Fund	\$455,233	\$527,153	\$469,843	\$474,006	\$590,656	\$448,929

VICTIM SERVICES FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	VOCA grant	\$49,494	\$49,653	\$44,464	\$47,070	\$47,047
Transfer from general fund - grant match	22,497	24,531	31,638	33,000	33,000	36,000
Use/Appropriation of fund balance						
Total Victim Services Fund	\$71,991	\$74,184	\$76,102	\$80,070	\$80,047	\$83,474

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	CDBG grant	\$203,203	\$284,972	\$265,454	\$307,476	\$327,271
CDBG-R grant						
EECBG grant	1,204					
Housing rehabilitation program	7,500		2,000			
Use/Appropriation of fund balance					282,742	
Total CDBG Fund	\$211,907	\$284,972	\$267,454	\$307,476	\$610,013	\$307,000

Schedule of Revenues and Other Financing Sources By Fund and Source

REDEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Intergovernmental	\$380,104	\$326,299	\$352,739	\$293,760	\$293,760
Interest and sundry	4,248	17,406	3,425			
Transfers				\$46,240	\$46,240	\$45,600
Use/Appropriation of fund balance		314,551				
Total Redevelopment Agency Fund	\$384,352	\$658,256	\$356,164	\$340,000	\$340,000	\$397,500

ECONOMIC DEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Intergovernmental	\$288,861	\$414,259	\$495,812	\$432,000	\$432,000
Interest	1,094	1,687	1,955			
Telecom infrastructure agreement	122,659					
Transfers				68,000	68,000	70,000
Use/Appropriation of fund balance						
Total Redevelopment Agency Fund	\$412,614	\$415,946	\$497,767	\$500,000	\$500,000	\$584,225

IMPACT FEE FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Park impact fee	\$563,859	\$1,369,584	\$601,153	\$425,000	\$425,000
Transportation impact fee	1,079,612	1,719,889	998,978	750,000	750,000	750,000
Public safety impact fee	234,383	420,516	199,141	150,000	150,000	150,000
Interest	6,817	15,503	18,671	7,000	7,000	7,000
Use/Appropriation of fund balance						
Park impact fee				675,000	675,000	696,813
Transportation impact fee				632,730	632,730	76,500
Public safety impact fee						262,500
Total Impact Fee Fund	\$1,884,671	\$3,525,492	\$1,817,943	\$2,639,730	\$2,639,730	\$2,367,813

DEBT SERVICE FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Interest	\$1,069	\$1,405	\$958		\$500
Transfer from impact fee fund - parks	320,000	418,975	412,538	\$420,475	420,475	\$422,313
Transfer from general fund	2,104,508	1,906,098	2,198,179	2,237,100	2,237,100	2,281,785
Use/Appropriation of fund balance					416,365	
Total Debt Service Fund	\$2,425,577	\$2,326,478	\$2,611,675	\$2,657,575	\$3,074,440	\$2,704,098

CAPITAL PROJECTS FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	State grant		\$82,500			
Developer payments & contributions		141,000	\$44,334		10,000	
Transfer from general fund	\$100,000	563,656	354,720	\$330,000	\$330,000	\$711,000
Transfer from impact fee fund	818,000	933,317	495,000	2,057,730	2,057,730	1,943,000
Transfer from rda fund		37,500				
Transfer from storm sewer fund	300,000					
Transfer from b & c road fund	960,000	340,000	614,806	1,025,000	1,025,000	568,000
Use/Appropriation of fund balance						
Total Capital Projects Fund	\$2,178,000	\$2,097,973	\$1,508,860	\$3,412,730	\$3,422,730	\$3,222,000

Schedule of Revenues and Other Financing Sources By Fund and Source

STREET LIGHTING FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Street lighting fees			\$560,751	\$500,000	\$560,000
Contractor lighting fixture fees			296,080	100,000	100,000	100,000
Interest			148			
Sundry			1,775			
Contributions by developers			50,600			
Transfer from CDBG			28,216			
Transfer from general fund			284,571	465,000	465,000	87,000
Use/Appropriation of fund balance						30,000
Total Street Lighting Fund			\$1,222,141	\$1,065,000	\$1,125,000	\$777,000

WATER FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Service fees	\$5,582,708	\$6,218,568	\$5,947,110	\$6,150,000	\$5,623,845
Turn off fees	50,975	48,450	54,945	58,000	58,000	58,000
Water connection fees	58,561	85,556	1,400	10,000	10,000	1,500
Meters sold	60,140	78,640	66,866	40,000	40,000	50,000
Bad debts recovered	3,925	6,176		2,000	2,000	2,000
Interest	15,453	18,429	5,894	11,000	11,000	6,000
Sundry	2,488	3,663	1,786	2,000	2,000	2,000
Impact fee	248,034	362,850	208,660	166,000	198,300	175,000
Exaction fee	12,607	14,206	92,297		85,540	75,000
Late fee	102,300	103,000	107,445	108,000	108,000	105,000
Gain on disposal of capital assets		37,994				
Developer payments						
Use/Appropriation of net assets				836,010	836,010	755,699
Total Water Fund	\$6,137,191	\$6,977,532	\$6,486,403	\$7,383,010	\$6,974,695	\$7,385,199

STORM SEWER FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Storm sewer fees	\$2,191,977	\$2,210,842	\$2,229,148	\$2,210,000	\$2,210,000
Impact fee	153,450	526,312	908,381	220,000	655,717	670,000
Interest	14,916	19,221	19,621	10,200	13,500	15,000
Sundry	1,600					
Developer payments	24,491	325,000				
Transfer from general fund						
Use/Appropriation of net assets				298,406	1,217,744	1,133,941
Total Storm Sewer Fund	\$2,386,434	\$3,081,375	\$3,157,150	\$2,738,606	\$4,096,961	\$4,043,941

SEWER FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Service fees	\$4,564,998	\$4,726,452	\$5,549,486	\$6,702,861	\$6,702,861
Sewer connection fees	27,189	313,542	1,976	5,000	5,000	2,500
Interest	8,863	9,766	10,133	8,000	8,000	10,000
Sundry	4,320	10,789	10,539	2,000	2,000	5,000
Use/Appropriation of net assets				493,500	1,183,962	327,665
Total Sewer Fund	\$4,605,370	\$5,060,549	\$5,572,134	\$7,211,361	\$7,901,823	\$8,199,198

REFUSE FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Service fees	\$2,563,867	\$2,741,667	\$2,787,593	\$2,775,000	\$2,775,000
Interest	2,165	2,794	1,369	1,500	1,500	1,500
Use/Appropriation of net assets	102,104			47,565	47,565	
Total Refuse Fund	\$2,668,136	\$2,744,461	\$2,788,962	\$2,824,065	\$2,824,065	\$2,933,940

Schedule of Revenues and Other Financing Sources By Fund and Source

UIA TELECOM INFRASTRUCTURE FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Service fees	\$8,105	\$15,560	\$12,500	\$19,260	\$19,260
Administrative fees	\$405	771	876	963	963	1,000
Interest		124	42			
Late fees	230	445	365	250	250	260
Transfer from general fund		142,265	342,000	225,000	225,000	221,000
Use/appropriation of net assets						10,750
Total UIA Telecom Infrastructure Fund	\$8,740	\$159,165	\$355,783	\$245,473	\$245,473	\$253,010

ATHLETIC PROGRAM FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Program fees	\$327,528	\$314,804	\$326,520	\$320,000	\$320,000
Use/Appropriation of net assets						
Total Athletic Program Fund	\$327,528	\$314,804	\$326,520	\$320,000	\$320,000	\$320,000

SWIMMING POOL FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Pool admissions	\$247,917	\$252,215	\$240,910	\$225,000	\$240,000
Concessions, gross profit	9,951	14,680	13,400	8,500	8,500	13,500
Locker fee	1,086	870	593	600	600	600
Lessons	93,012	99,403	110,118	76,000	90,000	90,000
Raft rental	53,705	44,415	39,514	44,000	44,000	40,000
Racket ball admissions	14,868	14,628	12,847	12,500	12,500	12,500
Group reservations	32,063	31,360	30,660	25,000	30,000	30,000
Sales tax payable	(20,560)	(21,830)	(21,629)	(19,500)	(19,500)	(20,500)
Sundry	140	231	69			48
Rent - parks and recreation	45,355	45,355	45,355	45,355	45,355	45,355
Transfer from general fund	481,636	475,762	435,000	475,000	475,000	385,000
Use/Appropriation of net assets				33,223	9,163	80,000
Total Swimming Pool Fund	\$959,173	\$957,089	\$906,837	\$925,678	\$935,618	\$916,503

EMERGENCY MEDICAL SERVICES FUND

Description	Prior Years Actual Revenues			2014-15 Current Year		2015-16
	2011-12	2012-13	2013-14	Budgeted	Estimated	Projected
	Service fees	\$3,316,496	\$3,402,404	\$3,651,192	\$3,420,000	\$3,620,000
Medicaid and other allowances	(1,284,878)	(1,413,776)	(1,507,078)	(1,400,000)	(1,400,000)	(1,500,000)
EMS supplies grant	7,024	19,560	10,692			
Medicaid assessment program						100,000
Interest	1,685	2,192	1,981	800	800	800
Sundry	2,115	134,913	18,419			
Bad debt recovery	43,737	55,538	60,556	54,000	54,000	55,000
Gain on sale of capital assets						
Contribution from Davis County	625,000	637,125	649,485	649,485	649,485	660,177
Transfer from general fund						
Use/Appropriation of net assets				173,302	203,302	65,069
Total Emergency Medical Services Fund	\$2,711,179	\$2,837,956	\$2,885,247	\$2,897,587	\$3,127,587	\$3,107,046

TOTAL REVENUE & OTHER FINANCING SOURCES - ALL FUNDS

\$72,037,638

Layton City Corporation

Section III

Expenditures and Expenses Summaries

Schedule of Expenditures and Expenses

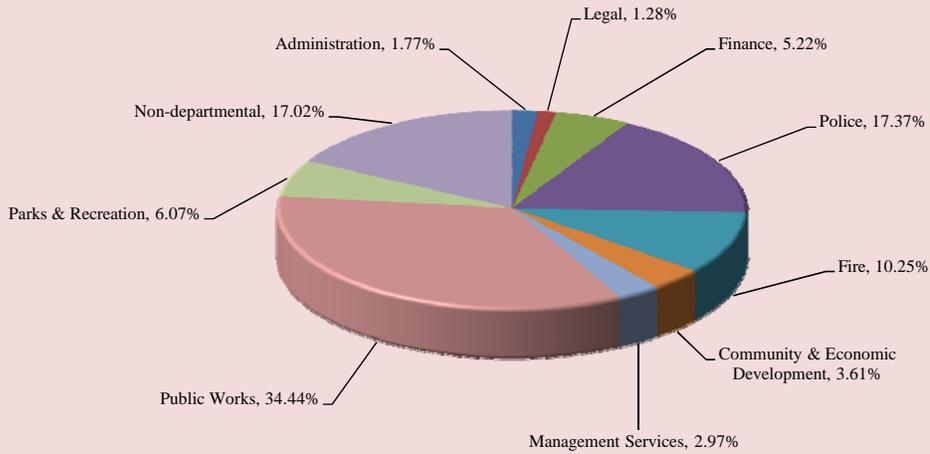
All Funds by Department and Type

Department	Personnel	Operations	Capital			Transfers	Budgeted Fund Balance/ Net Assets	Totals
			Equipment/ Projects	Debt Service	Contingency			
Administration	\$ 762,902	\$ 465,323	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 1,278,225
Legal	820,267	80,629	19,000	-	-	-	-	919,896
Management Services	1,437,892	590,434	110,250	-	-	-	-	2,138,576
Finance	567,891	3,109,506	-	-	-	-	81,517	3,758,914
Police	9,851,502	1,837,328	826,071	-	-	-	-	12,514,901
Fire	5,857,837	1,264,961	263,300	-	-	-	-	7,386,098
Community Development	1,240,400	212,412	751,585	337,500	-	-	56,318	2,598,215
Public Works	4,444,626	12,795,252	6,769,279	-	-	800,995	-	24,810,152
Parks and Recreation	3,010,456	1,250,473	113,987	-	-	-	-	4,374,916
Non-departmental	110,000	2,500	3,222,000	2,704,098	-	6,219,147	-	12,257,745
Total	\$ 28,103,773	\$21,608,818	\$ 12,075,472	\$ 3,041,598	\$ 50,000	\$ 7,020,142	\$ 137,835	\$ 72,037,638

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



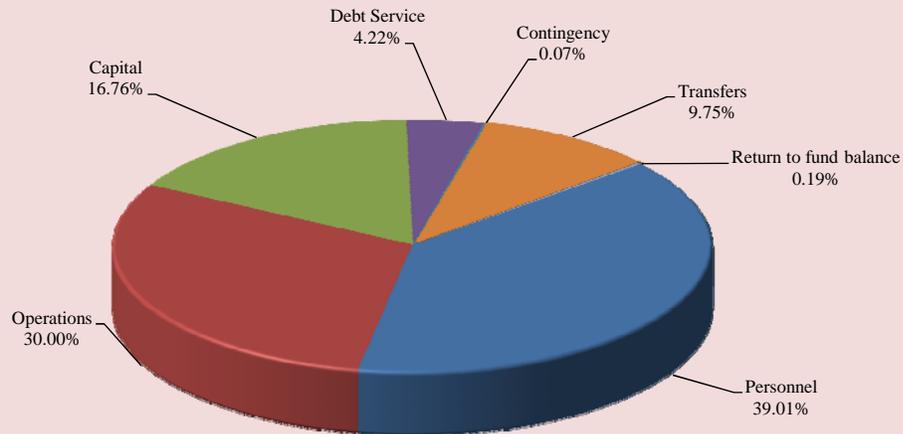
Schedule of Expenditures and Expenses

All Funds by Fund and Type

Fund	Personnel	Operations	Capital		Debt Service	Contingency	Transfers	Budgeted Fund Balance/ Net Assets	Totals
			Equipment/ Projects						
General	\$ 21,820,967	\$ 4,343,580	\$ 929,975	\$ -	\$ -	\$ 50,000	\$ 3,853,834	\$ -	\$ 30,998,356
B & C Road	95,208	1,380,392	6,500	-	-	-	568,000	-	2,050,100
Alcohol Enforcement	91,549	900	-	-	-	-	-	-	92,449
Emergency Dispatch	367,979	162,378	315,500	-	-	-	-	-	845,857
Davis Metro Narcotics Strike Force	125,373	323,556	-	-	-	-	-	-	448,929
Victim Services	79,134	4,340	-	-	-	-	-	-	83,474
Community Development Block Grant	54,200	53,250	199,550	-	-	-	-	-	307,000
Redevelopment Agency	26,182	10,500	304,500	-	-	-	-	56,318	397,500
Economic Development Agency	26,182	20,500	200,043	337,500	-	-	-	-	584,225
Impact Fee	-	2,500	-	-	-	-	2,365,313	-	2,367,813
Debt Service	-	-	-	-	2,704,098	-	-	-	2,704,098
Capital Projects	-	-	3,222,000	-	-	-	-	-	3,222,000
Street Lighting	*	361,000	416,000	-	-	-	-	-	777,000
Water	*	1,229,452	3,436,644	2,621,575	-	-	97,528	-	7,385,199
Storm Sewer	*	568,026	685,715	2,693,154	-	-	97,046	-	4,043,941
Sewer	*	780,226	6,413,876	966,675	-	-	38,421	-	8,199,198
Refuse	*	72,342	2,780,081	-	-	-	-	81,517	2,933,940
Swimming Pool	*	571,395	345,108	-	-	-	-	-	916,503
Emergency Medical Services	*	2,087,558	819,488	200,000	-	-	-	-	3,107,046
Athletic Programs	*	108,000	212,000	-	-	-	-	-	320,000
Telecom Infrastructure	-	253,010	-	-	-	-	-	-	253,010
Total	\$ 28,103,773	\$ 21,608,818	\$ 12,075,472	\$ 3,041,598	\$ 50,000	\$ 7,020,142	\$ 137,835	\$ 72,037,638	

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

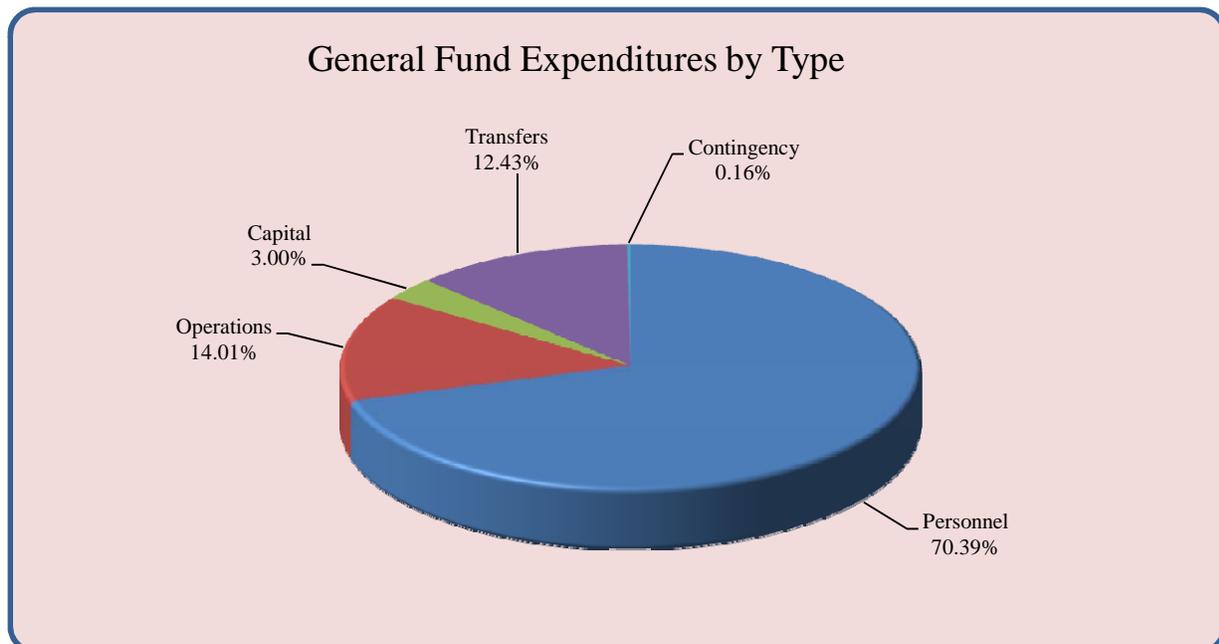
Expenditures & Expenses by Type



Schedule of Expenditures

General Fund by Department/Division and Type

Department/Division	Personnel	Operations	Capital			Transfers	Totals
			Equipment	Contingency			
Administration	\$ 762,902	\$ 465,323	\$ -	\$ 50,000	\$ -	\$ 1,278,225	
Legal	741,133	76,289	19,000	-	-	836,422	
Administrative Services	465,561	296,656	-	-	-	762,217	
Facility Maintenance	268,327	165,075	61,300	-	-	494,702	
Information Systems	704,004	128,703	48,950	-	-	881,657	
Finance	495,549	76,415	-	-	-	571,964	
Police Administration	894,543	525,804	36,346	-	-	1,456,693	
Patrol	4,833,257	546,269	416,291	-	-	5,795,817	
Support Services	2,855,411	177,122	57,934	-	-	3,090,467	
Communications	683,390	101,299	-	-	-	784,689	
Fire	3,770,279	445,473	63,300	-	-	4,279,052	
Community Development	1,133,836	128,162	47,492	-	-	1,309,490	
Streets	1,175,469	439,176	27,850	-	-	1,642,495	
Shop	336,159	48,136	32,000	-	-	416,295	
Engineering	260,086	30,313	5,525	-	-	295,924	
Parks and Recreation Admin.	261,701	13,553	-	-	-	275,254	
Recreation	415,322	167,754	-	-	-	583,076	
Parks	1,580,959	489,483	113,987	-	-	2,184,429	
Museum	73,079	22,575	-	-	-	95,654	
Nondepartmental	110,000	-	-	-	3,853,834	3,963,834	
Total	\$ 21,820,967	\$ 4,343,580	\$ 929,975	\$ 50,000	\$ 3,853,834	\$ 30,998,356	



Layton City Corporation

Section IV

Sundry Schedules and Graphs

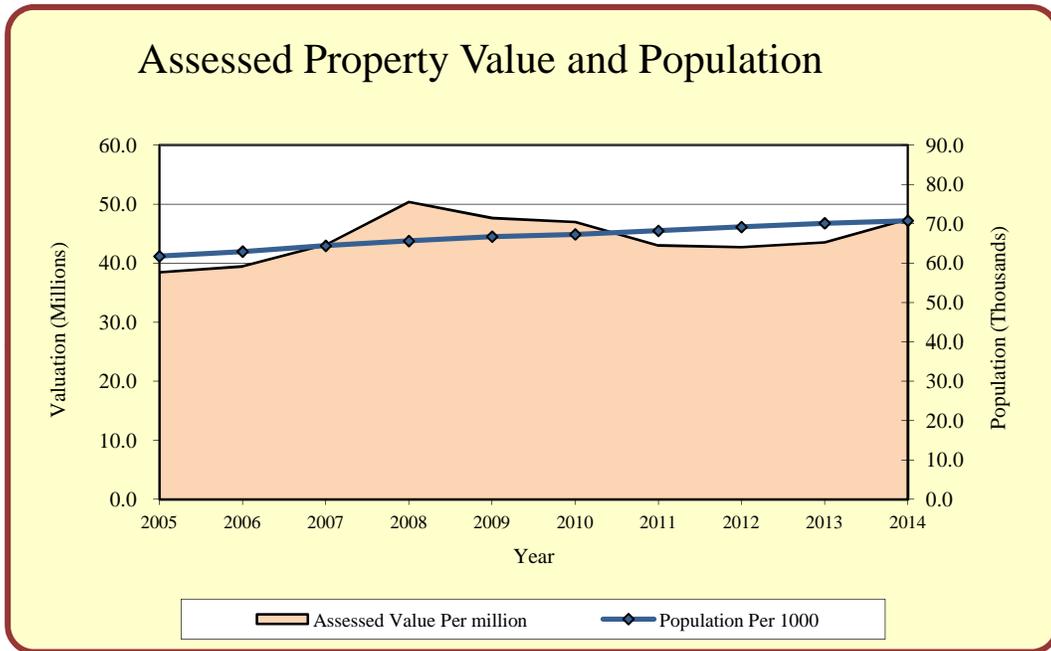
Schedule of Inter-fund Transfers
Fiscal Year Budget 2015 - 2016

Fund	From	To
General fund	\$ 3,853,834	
Victim services fund		\$ 36,000
Alcohol enforcement fund		16,449
Debt service fund		2,281,785
Capital projects fund		711,000
Street lighting fund		87,000
Swimming pool fund		385,000
UIA telecom fund		221,000
Tax increment collected for RDA		45,600
Tax increment collected for EDA		70,000
B&C road fund	\$ 568,000	
Capital projects fund		\$ 568,000
Impact fee fund	\$ 2,365,313	
Capital projects fund		\$ 1,943,000
Debt service fund		422,313
Water fund	\$ 97,528	
General fund		\$ 97,528
Storm sewer fund	\$ 97,046	
General fund		\$ 97,046
Sewer fund	\$ 38,421	
General fund		\$ 38,421

Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value	City Population	Assessed Value Per 1,000 Population
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	\$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
2014	\$3,358,339,425	70,790	\$47,440,873

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

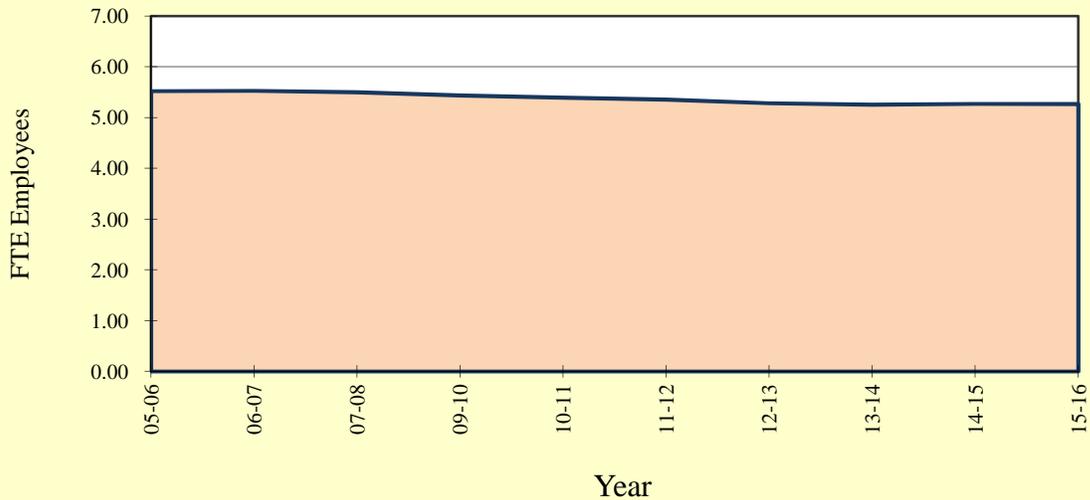


Schedule of Layton City Population and Employees

Year	Full-time Employees	Part-time Temporary (FTE) Employees	(FTE) Full-time Equivalent	Population	(FTE) Employees Per 1,000 Population
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
15-16	305	68.00	373.00	70,790	5.27

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

City Employees Per 1,000 Population

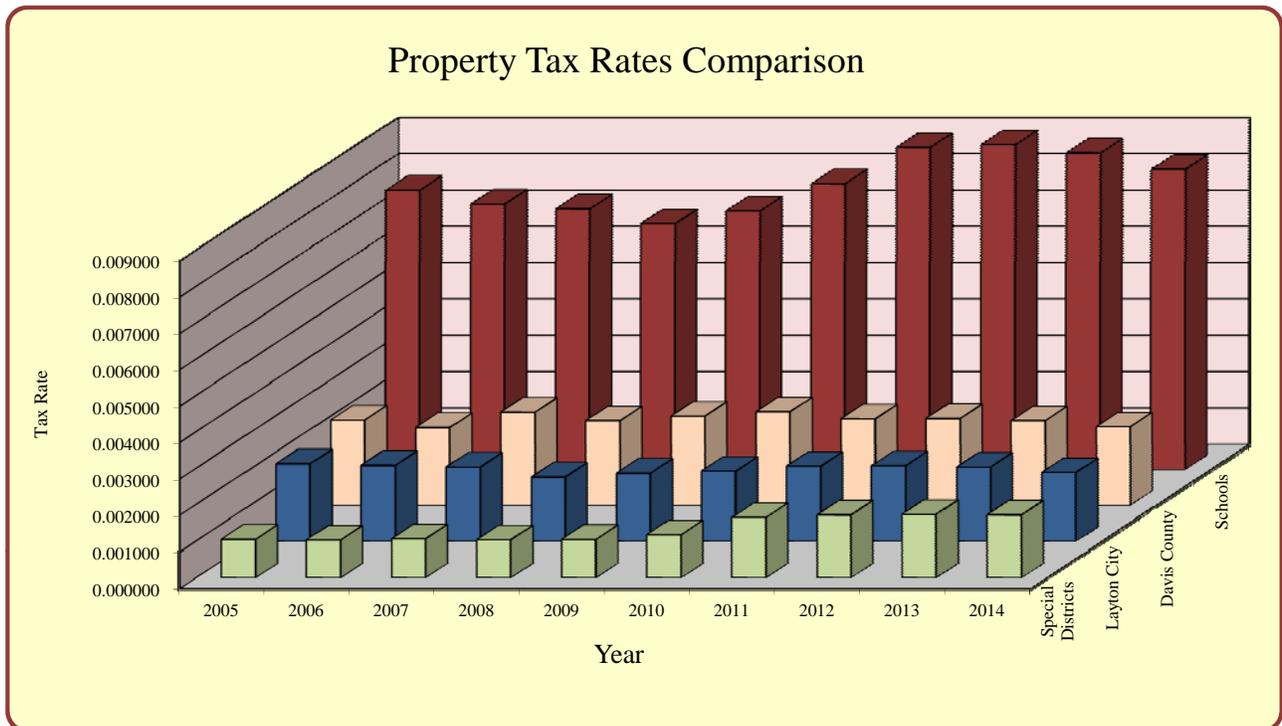


Schedule of Property Tax Rates

All Overlapping Governments or Agencies

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Schools	0.007684	0.007305	0.007176	0.006764	0.007118	0.007860	0.008861	0.008941	0.008710	0.008259
Davis County	0.002347	0.002142	0.002564	0.002329	0.002456	0.002576	0.002383	0.002391	0.002331	0.002161
Layton City	0.002134	0.002092	0.002047	0.001771	0.001876	0.001933	0.002068	0.002084	0.002046	0.001896
Special Districts	0.001047	0.001027	0.001062	0.001032	0.001044	0.001168	0.001641	0.001709	0.001727	0.001709
Totals	0.013212	0.012566	0.012849	0.011896	0.012494	0.013537	0.014953	0.015125	0.014814	0.014025

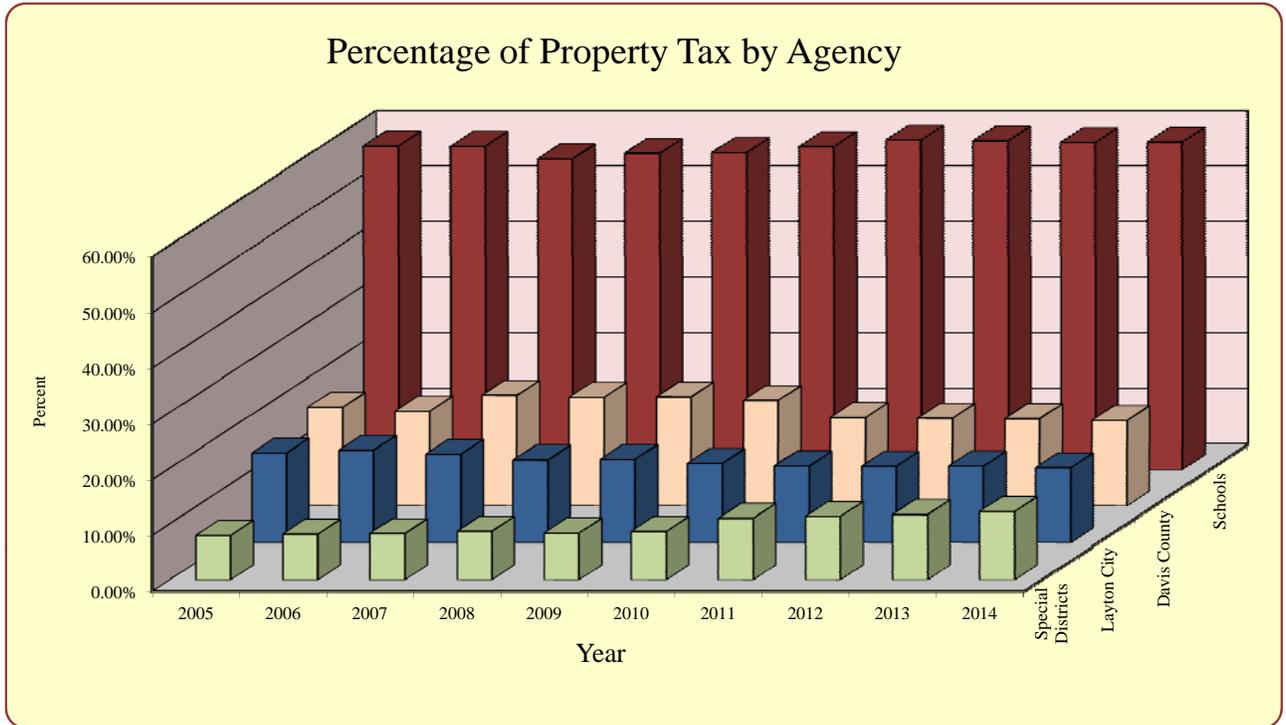
Utah State Tax Commission - Report 610 - Area Tax Rates



Schedule of Percentage of Property Tax by Agency

All Overlapping Governments or Agencies

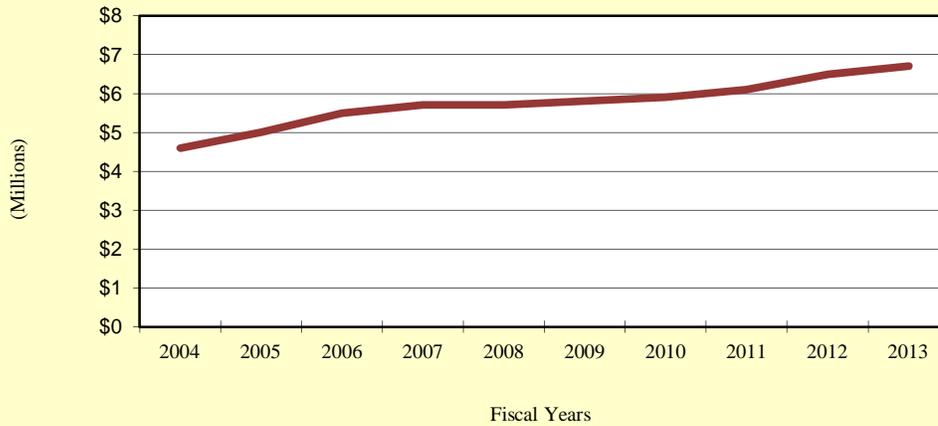
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Schools	58.16%	58.13%	55.85%	56.86%	56.97%	58.06%	59.26%	59.11%	58.80%	58.89%
Davis County	17.76%	17.05%	19.95%	19.58%	19.66%	19.03%	15.94%	15.81%	15.74%	15.41%
Layton City	16.15%	16.65%	15.93%	14.89%	15.02%	14.28%	13.83%	13.78%	13.81%	13.52%
Special Districts	7.92%	8.17%	8.27%	8.68%	8.36%	8.63%	10.97%	11.30%	11.66%	12.19%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%



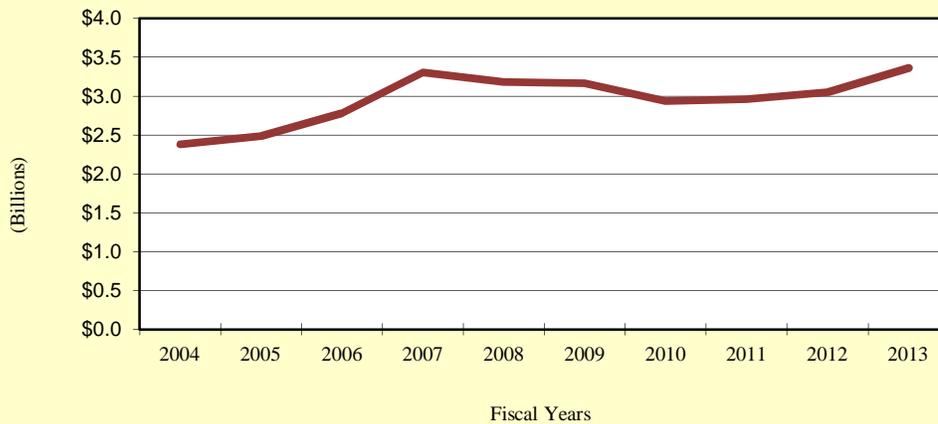
Schedule of Property Tax Collected and Taxable Property Value Last Ten Years

Fiscal Year	Tax Collected	Taxable Value
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
2014	\$6,708,736	\$3,358,339,425

Property Tax Collected



Taxable Property Value



Schedule of Municipal Indebtedness

Type & Name	Total Amount Issued	Year Issued	Term	Net Interest Rate	Principal Balance 7/1/2015	2015/16 Principal Payment	2015/16 Interest Payment	Future Interest Payments
Revenue Obligations:								
Sales tax issue (1)	\$5,210,000	2006	18 yrs	4.09%	\$3,420,000	\$285,000	\$19,915	\$6,750
Sales tax refunding issue (2)	\$3,045,000	2015	10 yrs	1.92%	\$3,045,000	\$0	\$40,275	\$298,877
Total Debt	\$8,255,000				\$6,465,000	\$285,000	\$60,190	\$305,627

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

(2) Used to partially refund the sales tax issue referenced in (1).

Layton City Corporation

Section V

Department
Expenditures and Expenses

Administration Department

Department Executive: Alex R. Jensen
City Manager

Expenditures Budget

2015 – 2016

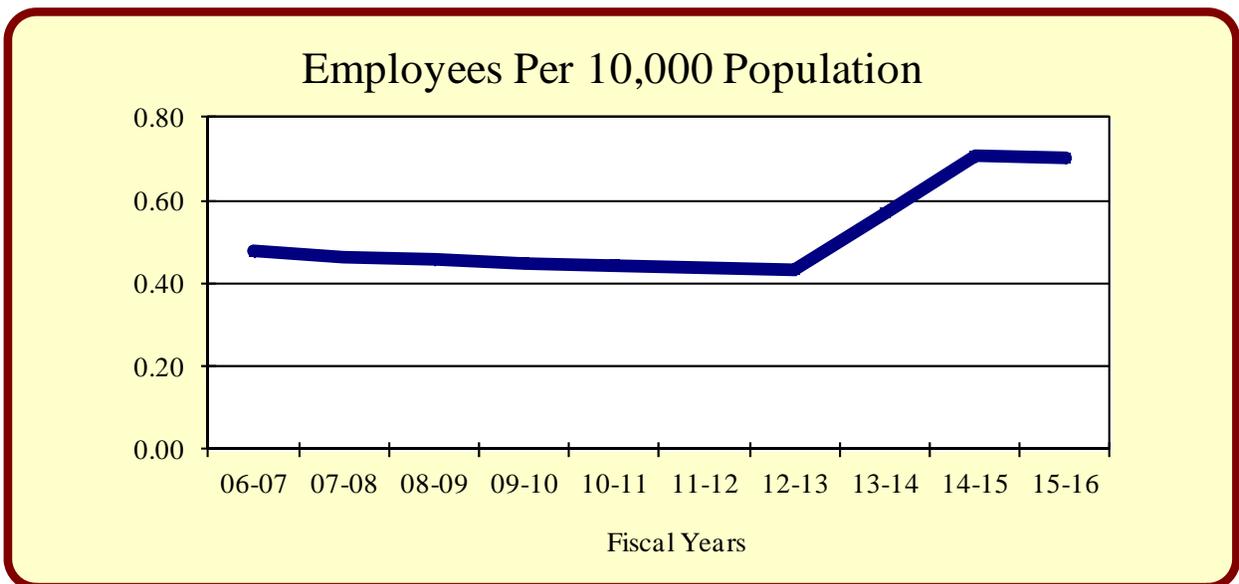
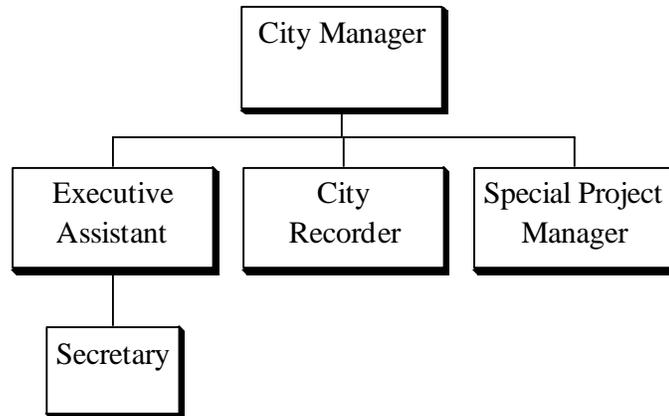
Divisions

City Recorder
Special Projects

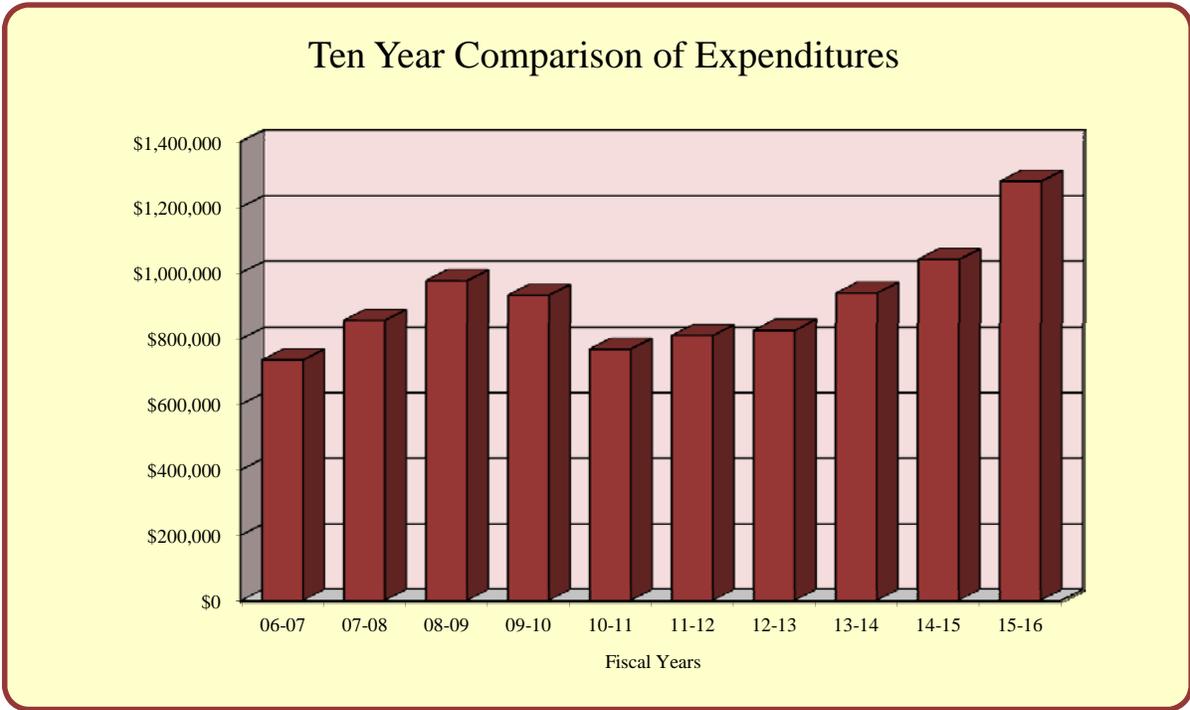
Mission

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

Administration Department Organization Chart



Administration Department					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 435,625	\$ 440,102	\$ 551,385	\$ 564,318	\$ 762,902
Operations	373,677	352,734	356,218	410,635	465,323
Capital equipment	-	31,814	-	35,000	-
Contingency	-	-	30,000	30,000	50,000
Total expenditures	\$ 809,302	\$ 824,650	\$ 937,603	\$ 1,039,953	\$ 1,278,225



Legal Department

Department Executive: Gary R. Crane
City Attorney

Expenditures Budget

2015 – 2016

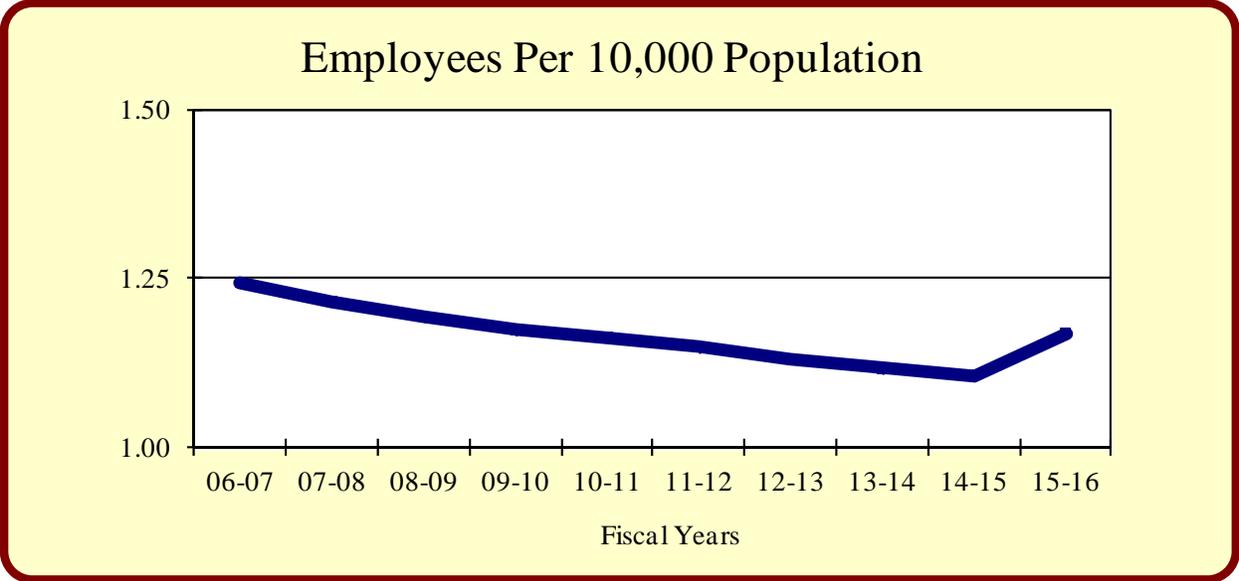
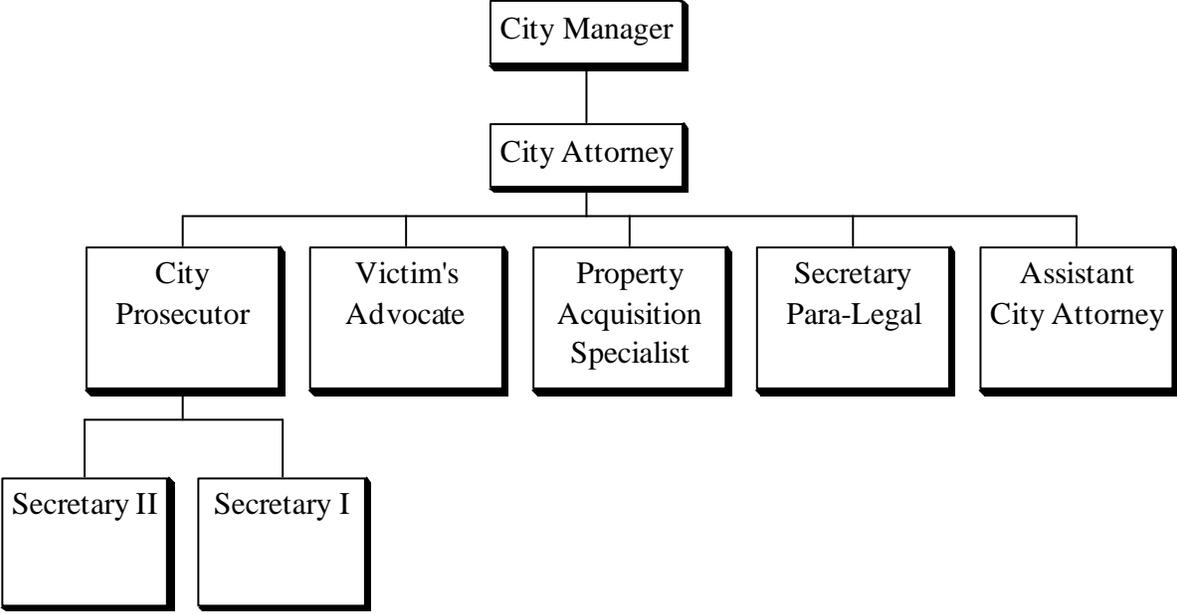
Divisions

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

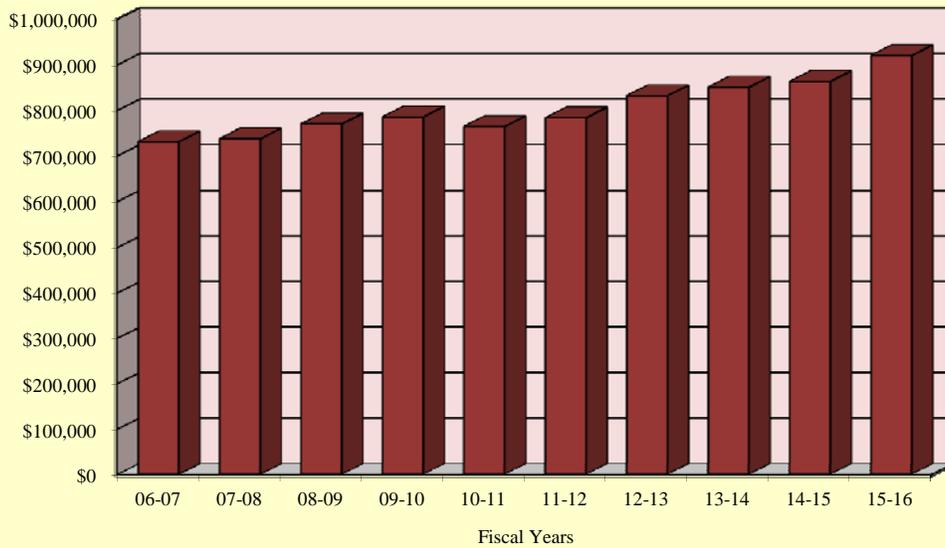


Legal Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14		
Personnel	\$ 720,104	\$ 741,570	\$ 769,629	\$ 783,897	\$ 820,267
Operations	61,293	59,657	78,814	79,079	80,629
Capital equipment	-	-	-	-	19,000
Total expenditures	781,397	801,227	848,443	862,976	919,896
Actual/Budgeted increase in fund balance	574	1,994	1,875	-	-
Totals	\$ 781,971	\$ 803,221	\$ 850,318	\$ 862,976	\$ 919,896

Ten Year Comparison of Expenditures

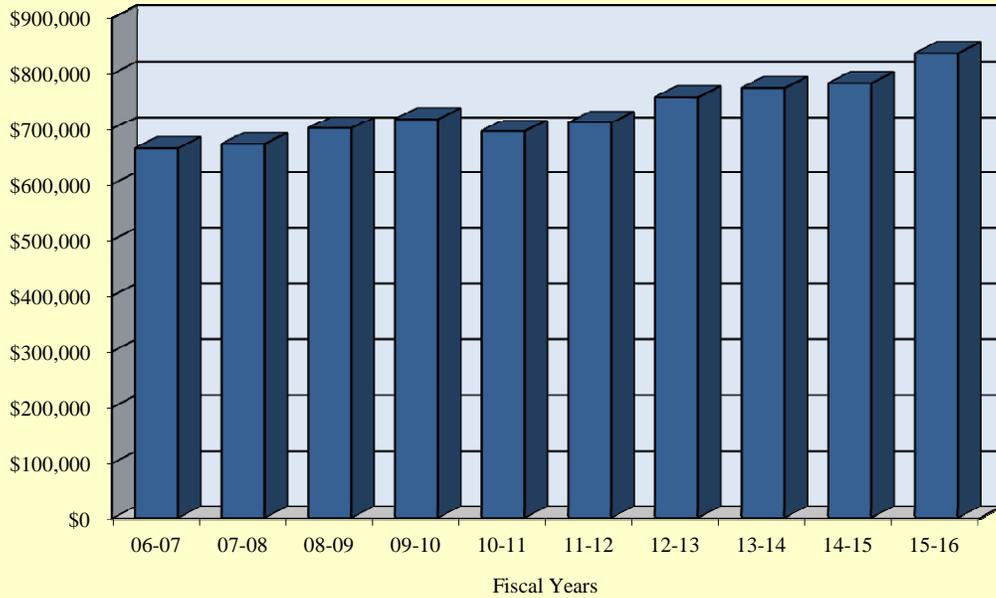


Legal Department

Legal Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 652,706	\$ 671,880	\$ 697,070	\$ 708,190	\$ 741,133
Operations	58,694	57,038	74,474	74,739	76,289
Capital equipment	-	-	-	-	19,000
Total expenditures	\$ 711,400	\$ 728,918	\$ 771,544	\$ 782,929	\$ 836,422

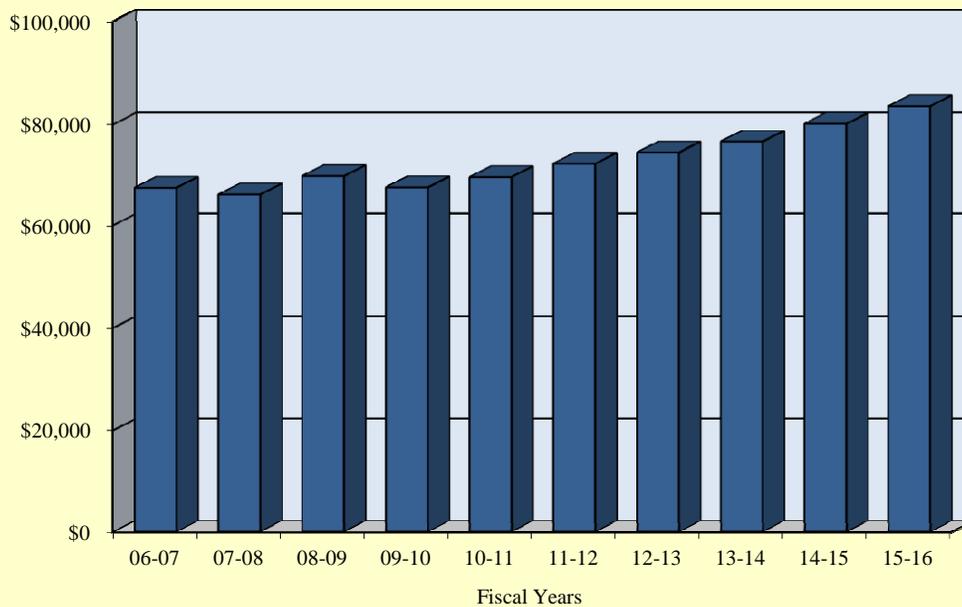
Ten Year Comparison of Expenditures



Legal Department
Victim Services Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 67,398	\$ 69,690	\$ 72,559	\$ 75,707	\$ 79,134
Operations	2,599	2,619	4,340	4,340	4,340
Capital equipment					
Total expenditures	69,997	72,309	76,899	80,047	83,474
Actual/Budgeted increase in fund balance	574	1,994	1,875	-	-
Totals	\$ 70,571	\$ 74,303	\$ 78,774	\$ 80,047	\$ 83,474

Ten Year Comparison of Expenditures



Management Services Department

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

Expenditures Budget

2015 – 2016

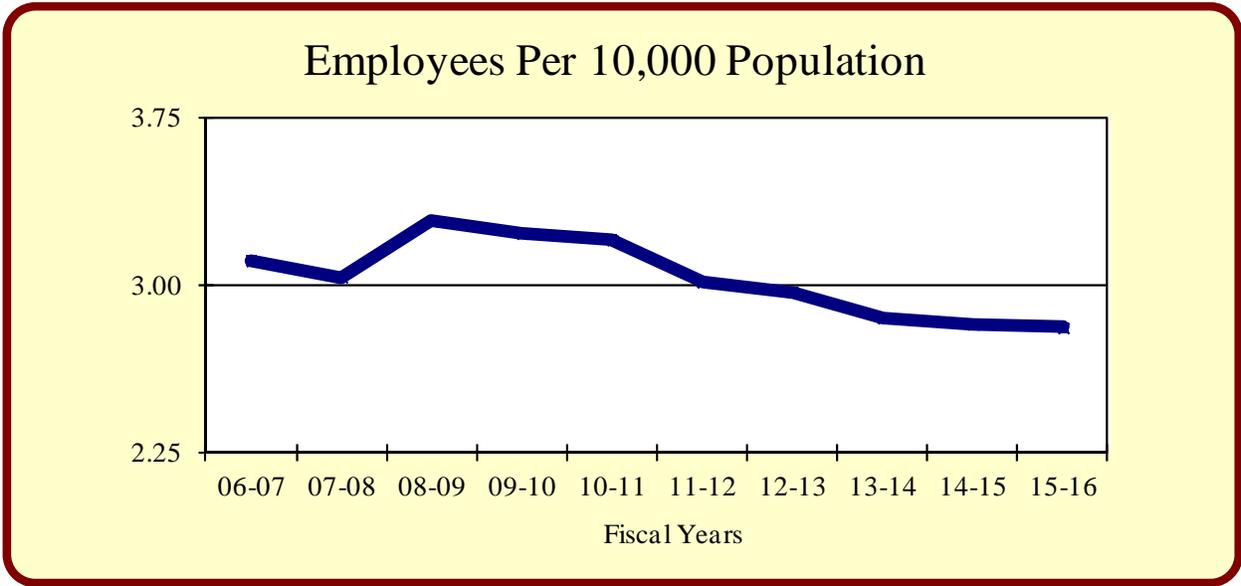
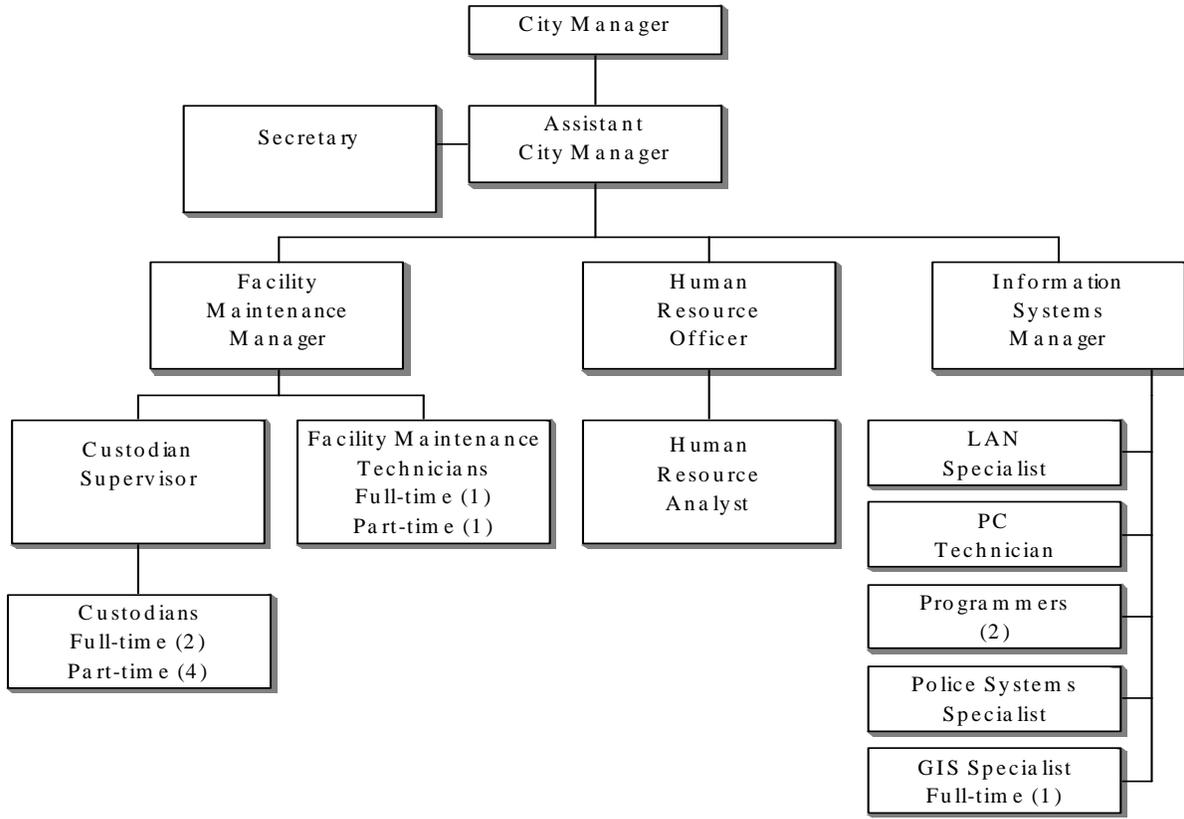
Divisions

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

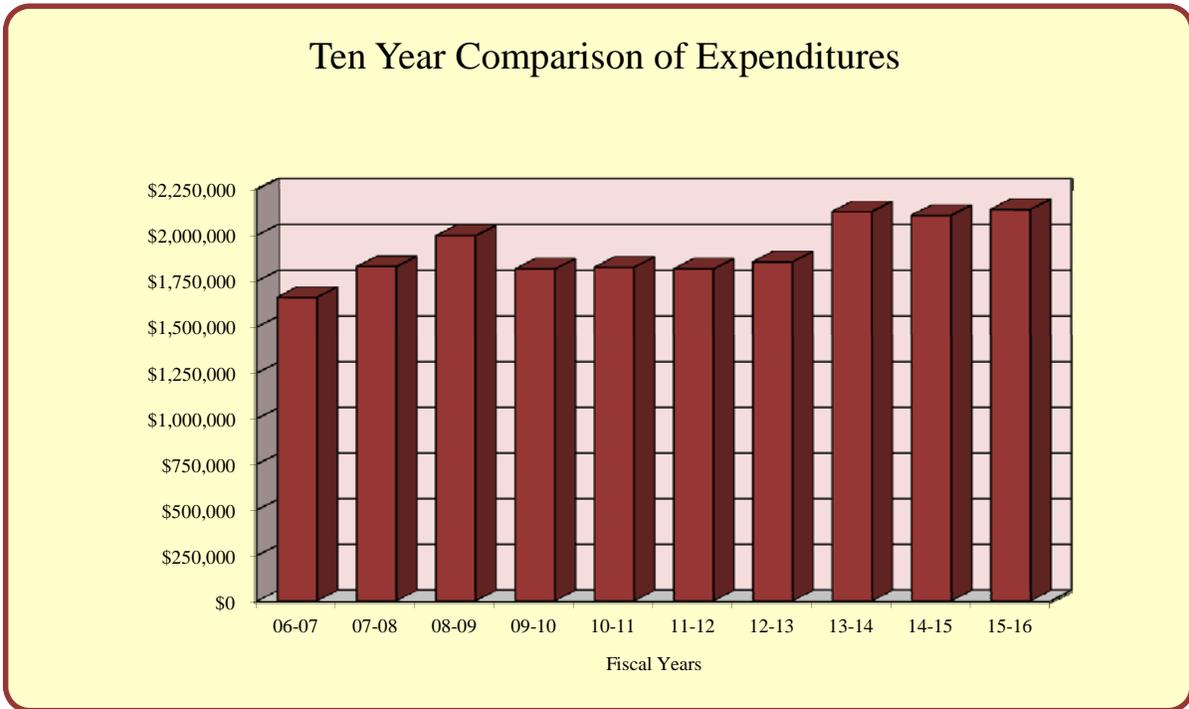
Mission

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

Management Services Department Organization Chart



Management Services Department					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 1,229,368	\$ 1,276,142	\$ 1,377,143	\$ 1,415,544	\$ 1,437,892
Operations	557,935	547,398	531,428	584,071	590,434
Capital equipment	26,563	29,745	244,307	160,472	110,250
Total expenditures	\$ 1,813,866	\$ 1,853,285	\$ 2,152,878	\$ 2,160,087	\$ 2,138,576



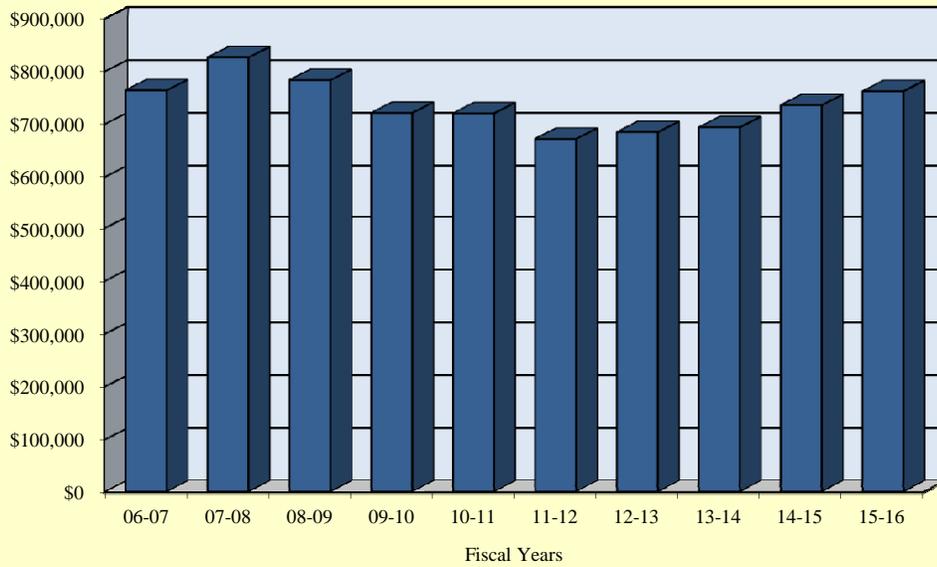
Management Services Department

Administrative Services Division

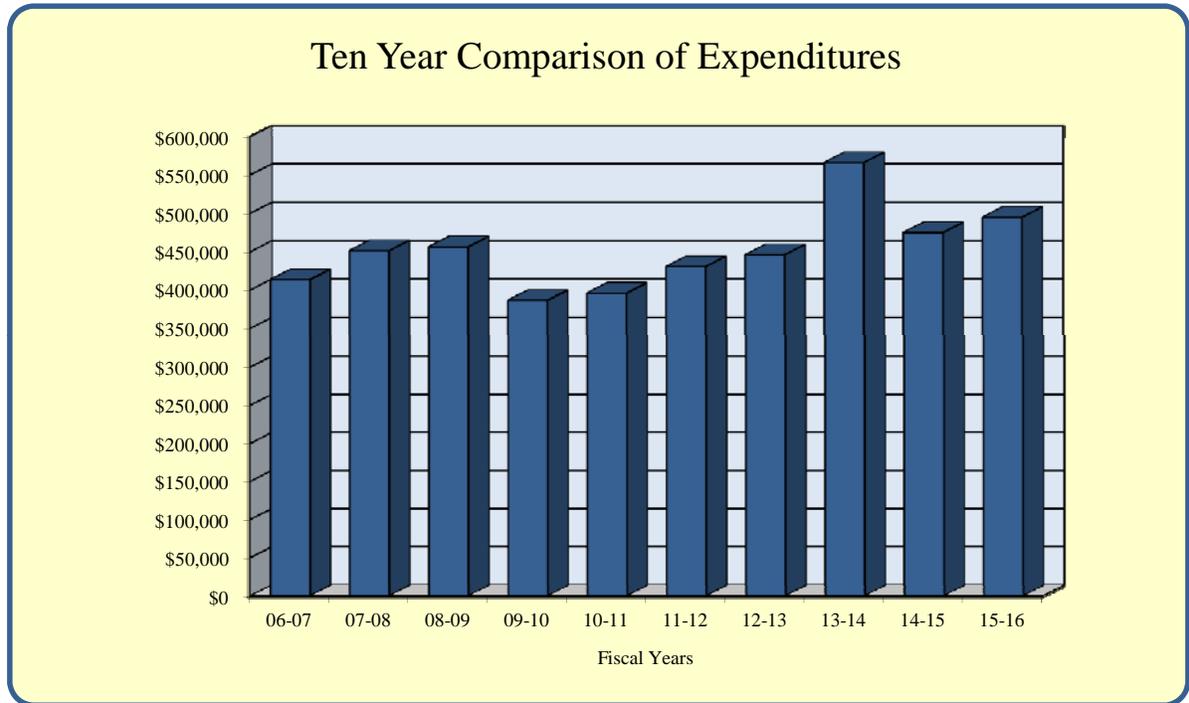
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 359,045	\$ 374,297	\$ 423,679	\$ 444,918	\$ 465,561
Operations	312,641	310,231	270,048	290,677	296,656
Capital equipment					
Total expenditures	\$ 671,686	\$ 684,528	\$ 693,727	\$ 735,595	\$ 762,217

Ten Year Comparison of Expenditures



Management Services Department					
Facility Maintenance Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 266,227	\$ 273,005	\$ 289,927	\$ 286,576	\$ 268,327
Operations	161,578	161,934	156,252	165,030	165,075
Capital equipment	2,500	10,832	141,284	76,376	61,300
Total expenditures	\$ 430,305	\$ 445,771	\$ 587,463	\$ 527,982	\$ 494,702



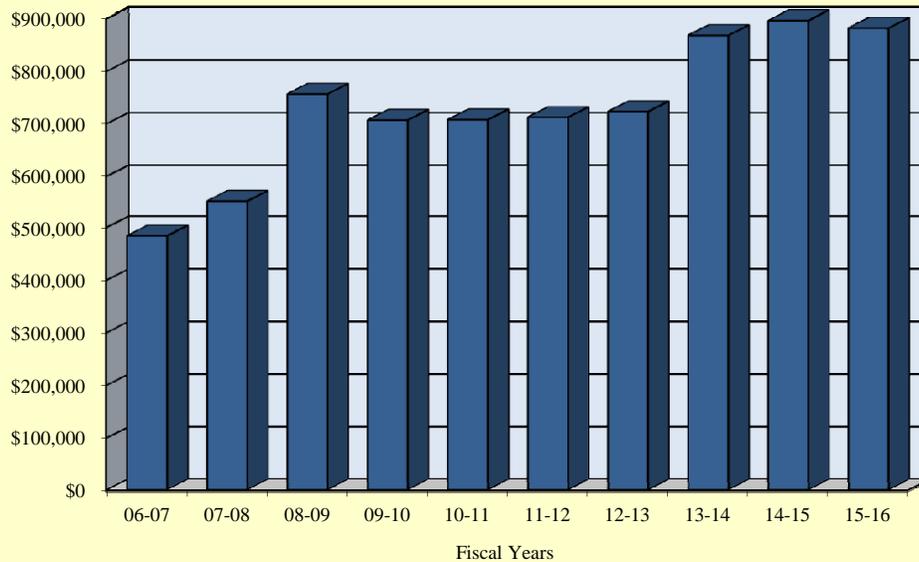
Management Services Department

Information Systems Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 604,096	\$ 628,840	\$ 663,537	\$ 684,050	\$ 704,004
Operations	83,716	75,233	105,128	128,364	128,703
Capital equipment	24,063	18,913	103,023	84,096	48,950
Total expenditures	\$ 711,875	\$ 722,986	\$ 871,688	\$ 896,510	\$ 881,657

Ten Year Comparison of Expenditures



Finance Department

Department Executive: Tracy R. Probert, CPA
Director

Expenditures and Expenses Budget

2015 – 2016

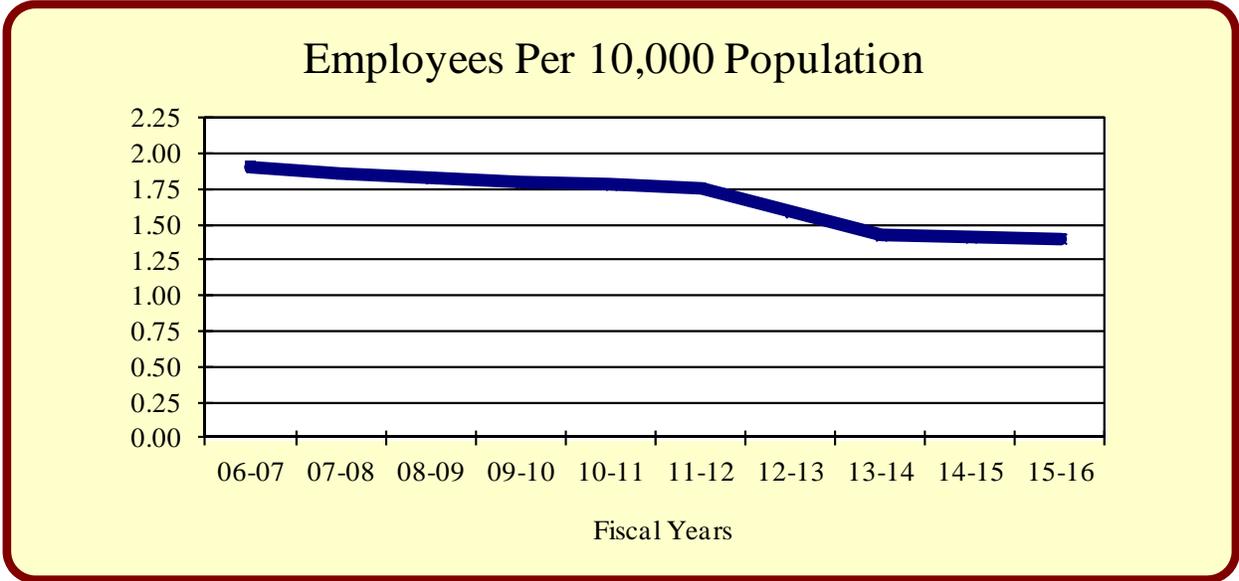
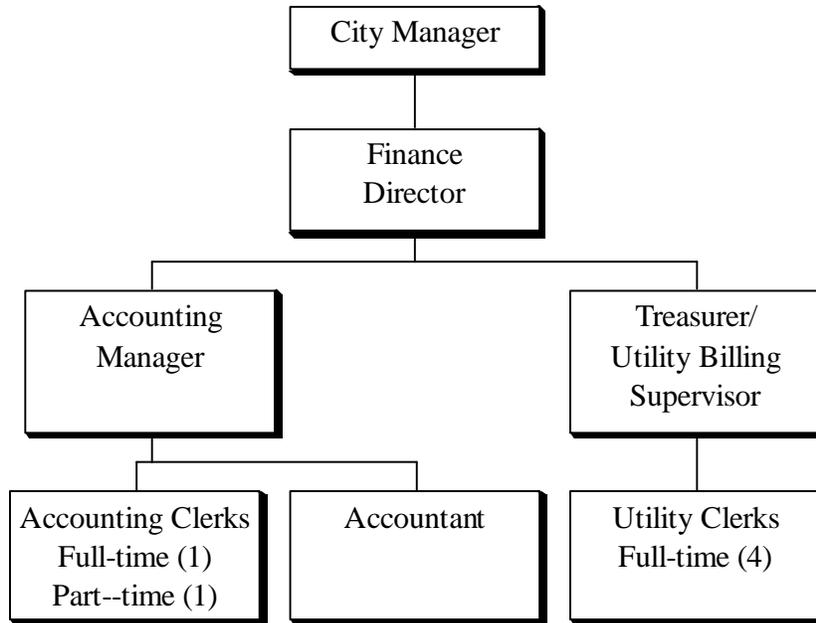
Divisions

1. Finance
2. Refuse
3. Telecom Infrastructure

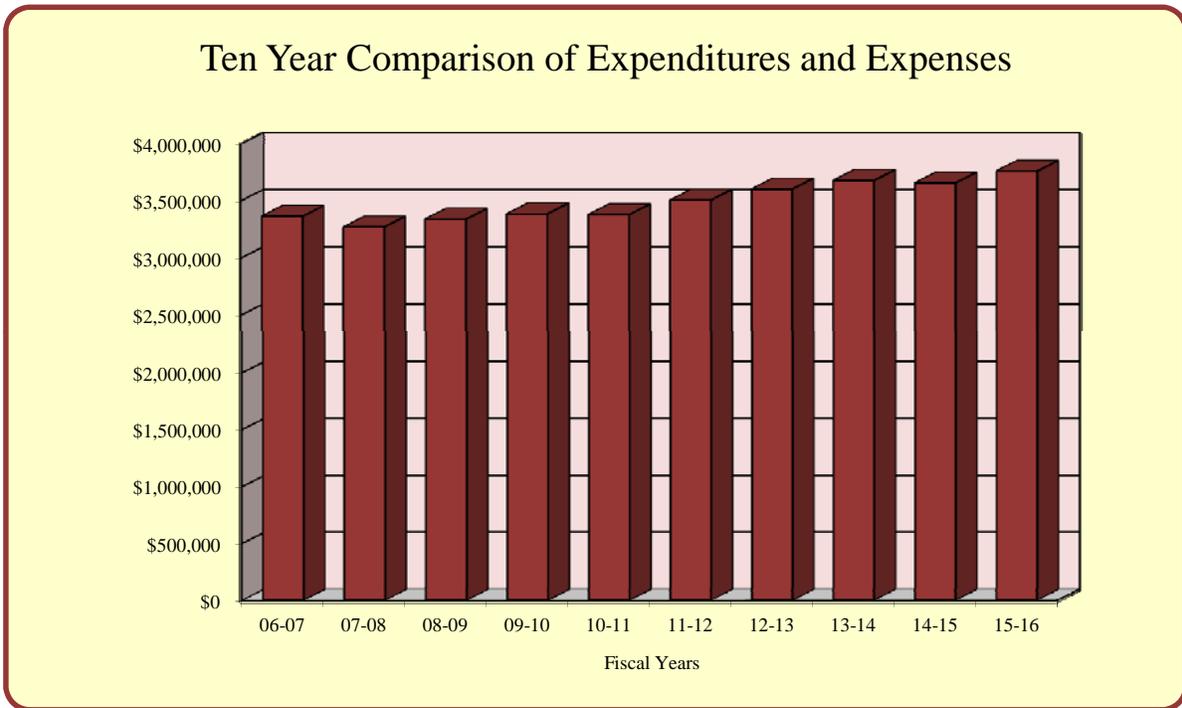
Mission

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



Finance Department					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
				2014-15	2015-16
Personnel	\$ 719,050	\$ 633,565	\$ 544,253	\$ 572,632	\$ 567,891
Operations	2,769,434	2,926,603	3,017,207	3,044,789	3,109,506
Capital equipment	15,818	7,500	-	38,250	-
Transfers	-	-	-	-	-
Total expenditures and expenses	3,504,302	3,567,668	3,561,460	3,655,671	3,677,397
Actual/Budgeted increase in net assets	487	34,435	115,411	-	81,517
Totals	\$ 3,504,789	\$ 3,602,103	\$ 3,676,871	\$ 3,655,671	\$ 3,758,914

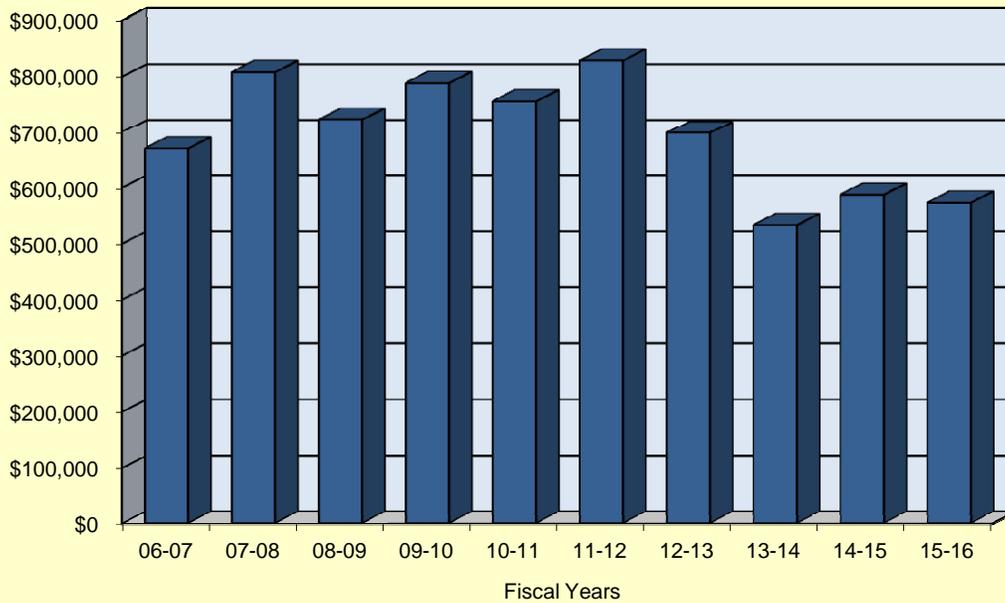


Finance Department

Finance Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 654,202	\$ 566,723	\$ 473,268	\$ 499,718	\$ 495,549
Operations	157,893	123,165	58,858	78,915	76,415
Capital equipment	15,818	7,500	-	7,500	-
Total expenditures	\$ 827,913	\$ 697,388	\$ 532,126	\$ 586,133	\$ 571,964

Ten Year Comparison of Expenditures

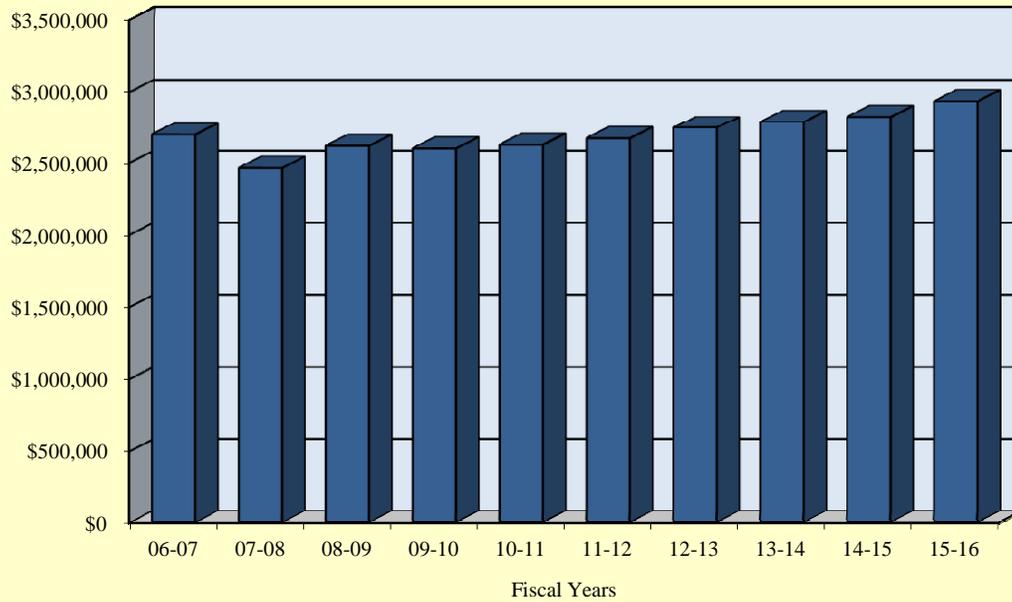


Finance Department

Refuse Division
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 64,848	\$ 66,842	\$ 70,985	\$ 72,914	\$ 72,342
Operations	2,603,288	2,643,184	2,689,305	2,720,401	2,780,081
Capital equipment				30,750	
Transfer					
Total expenses	2,668,136	2,710,026	2,760,290	2,824,065	2,852,423
Budgeted increase in net assets		34,435	28,672		81,517
Totals	\$ 2,668,136	\$ 2,744,461	\$ 2,788,962	\$ 2,824,065	\$ 2,933,940

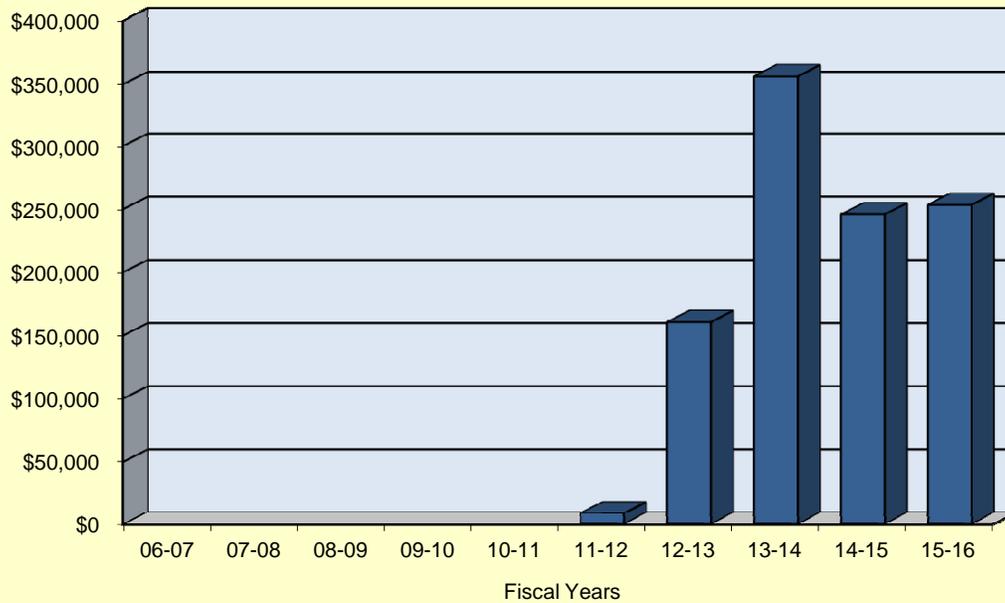
Ten Year Comparison of Expenses



Finance Department
 Telecom Infrastructure Division
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel					
Operations	\$ 8,253	\$ 160,254	\$ 269,044	\$ 245,473	\$ 253,010
Capital equipment					
Total expenditures	8,253	160,254	269,044	245,473	253,010
Actual/budgeted increase in fund balance	487		86,739		
Totals	\$ 8,740	\$ 160,254	\$ 355,783	\$ 245,473	\$ 253,010

Ten Year Comparison of Expenditures



Police Department

Department Executive: Allen Swanson
Assistant Chief

Expenditures Budget

2015 – 2016

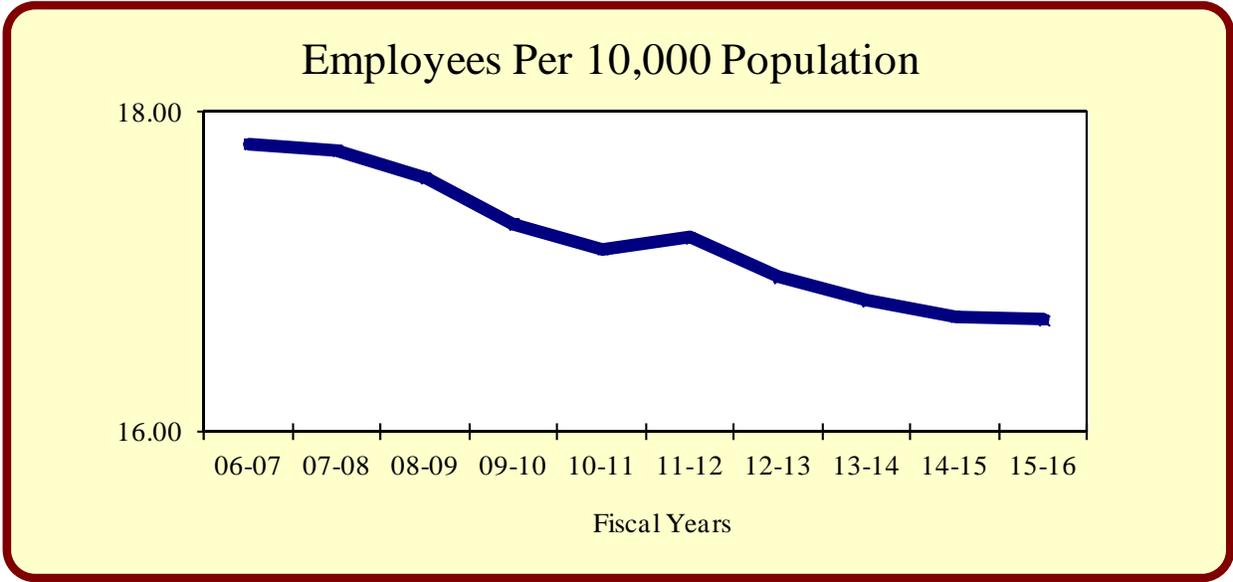
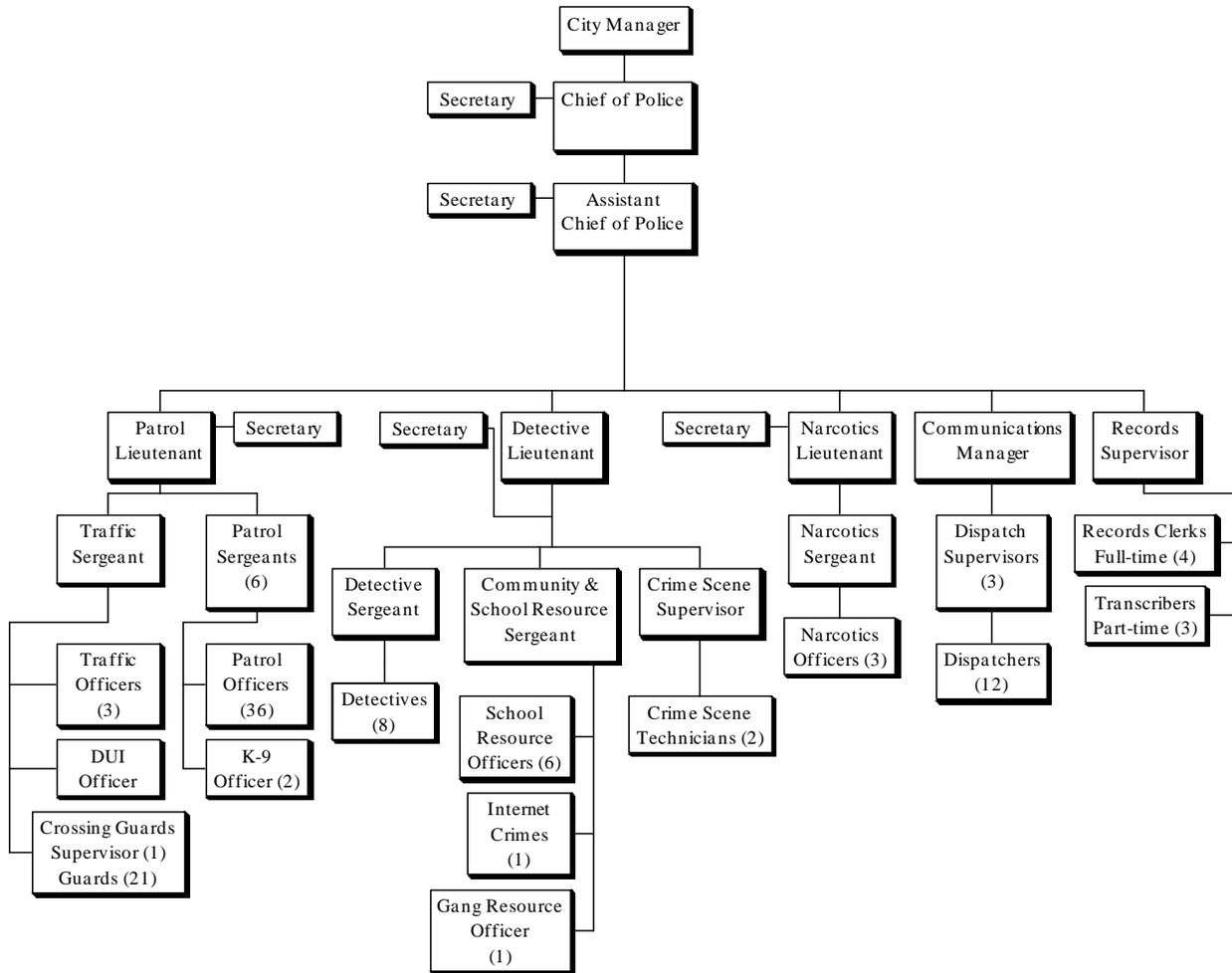
Divisions

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

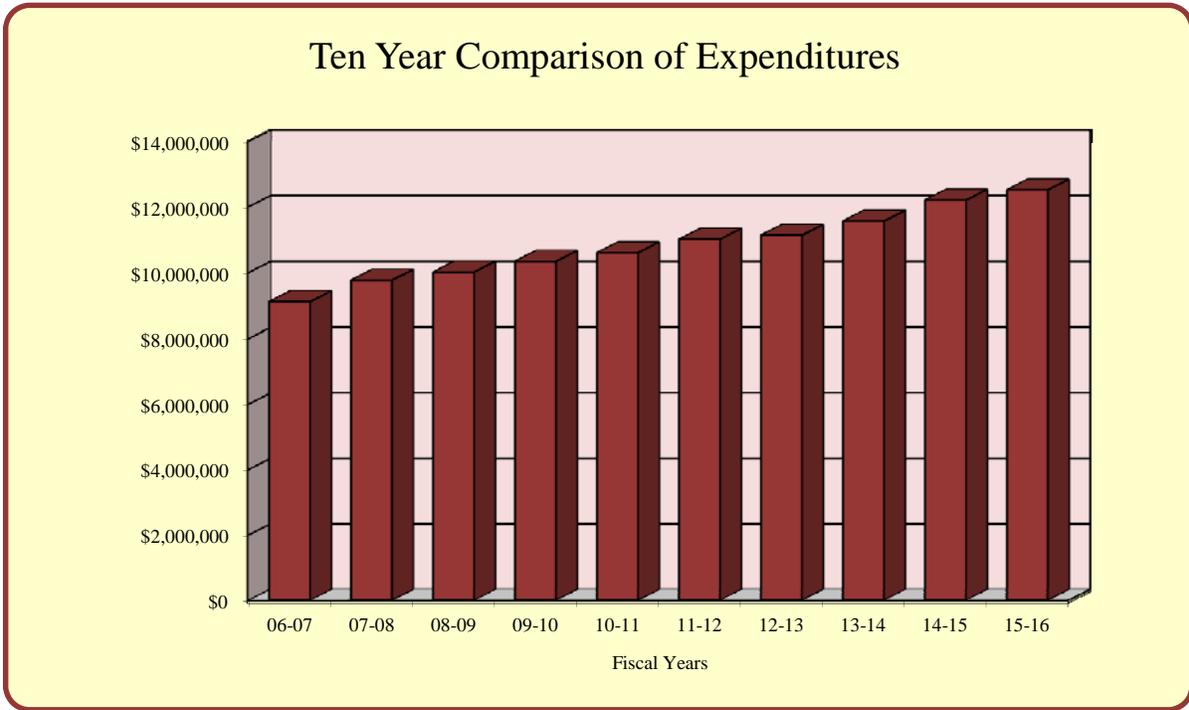
Mission

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.

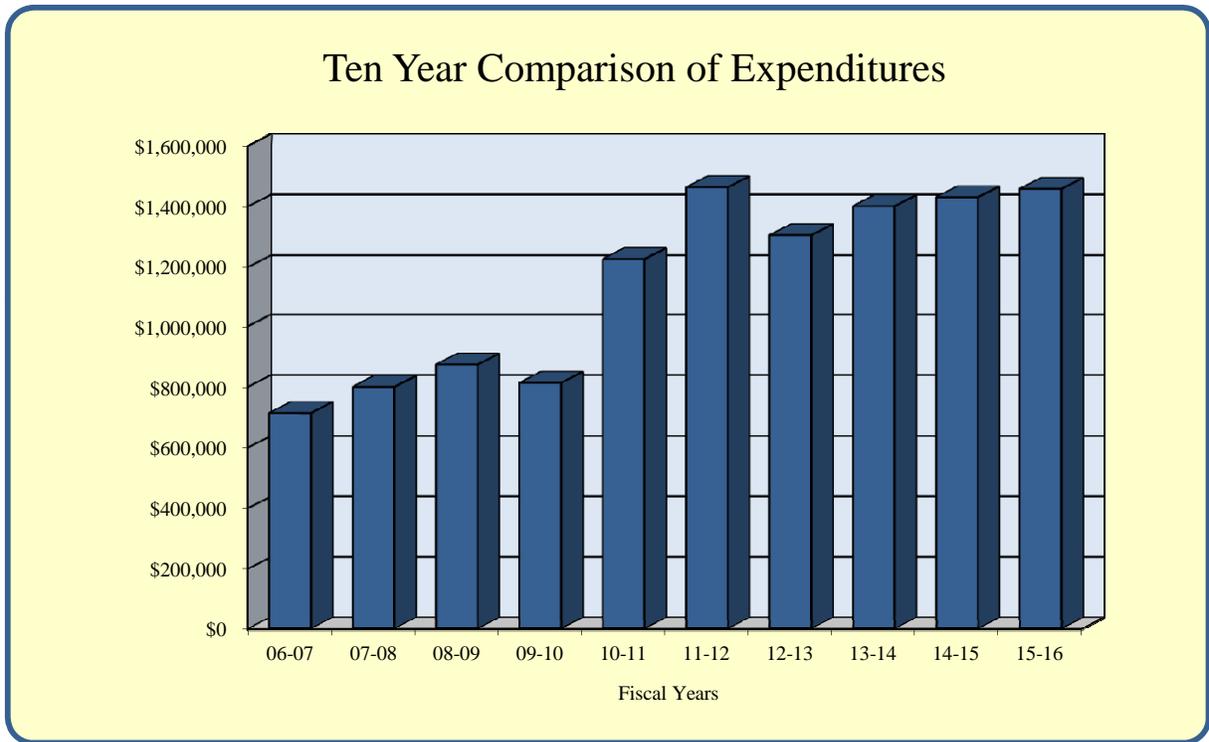
Police Department



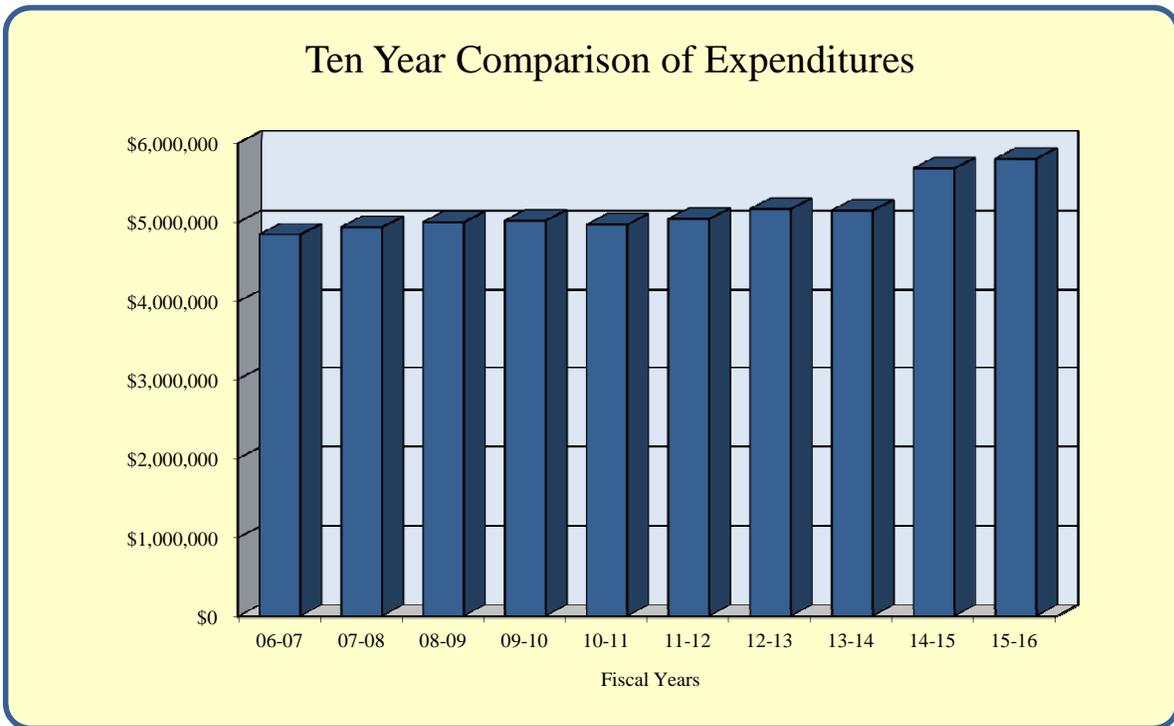
Police Department					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 8,911,355	\$ 8,977,524	\$ 9,369,859	\$ 9,837,832	\$ 9,851,502
Operations	1,744,909	1,570,743	1,785,400	1,890,593	1,837,328
Capital equipment	231,582	495,939	389,177	548,622	826,071
Total expenditures	10,887,846	11,044,206	11,544,436	12,277,047	12,514,901
Budgeted increase in fund balance	123,839	81,800	18,574	-	-
Totals	\$ 11,011,685	\$ 11,126,006	\$ 11,563,010	\$ 12,277,047	\$ 12,514,901



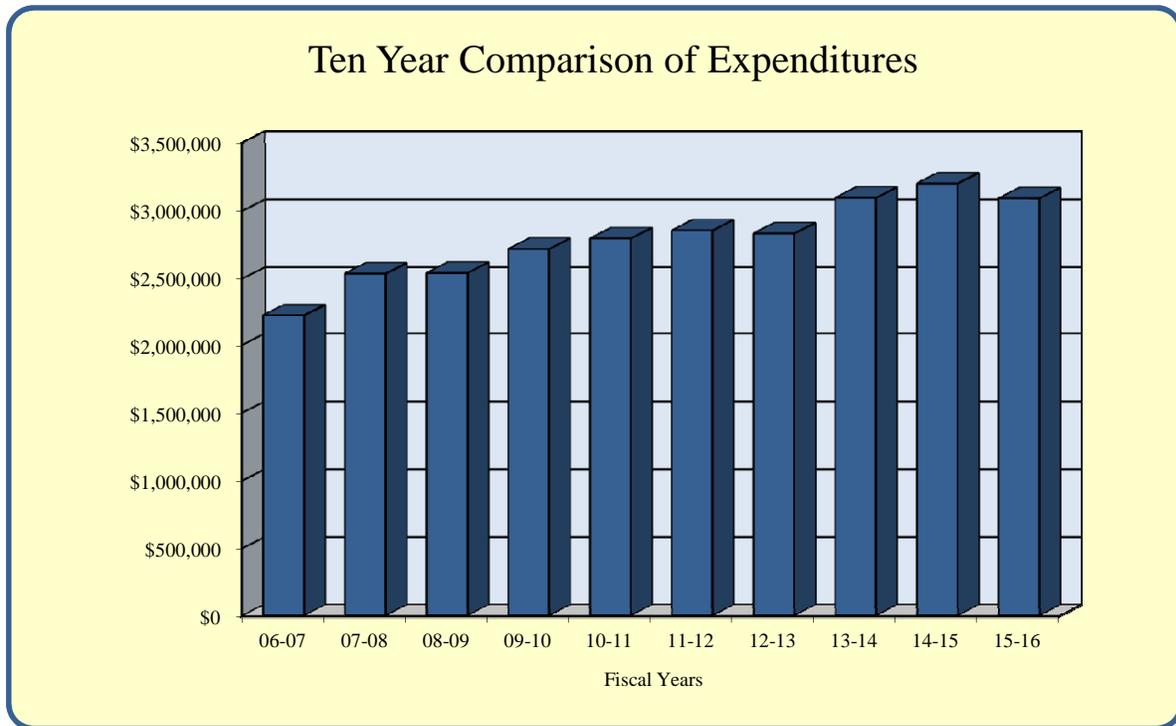
Police Department					
Administration Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 905,695	\$ 841,029	\$ 871,369	\$ 897,953	\$ 894,543
Operations	520,885	463,090	459,655	512,894	525,804
Capital equipment	35,600	-	68,724	18,324	36,346
Total expenditures	\$ 1,462,180	\$ 1,304,119	\$ 1,399,748	\$ 1,429,171	\$ 1,456,693



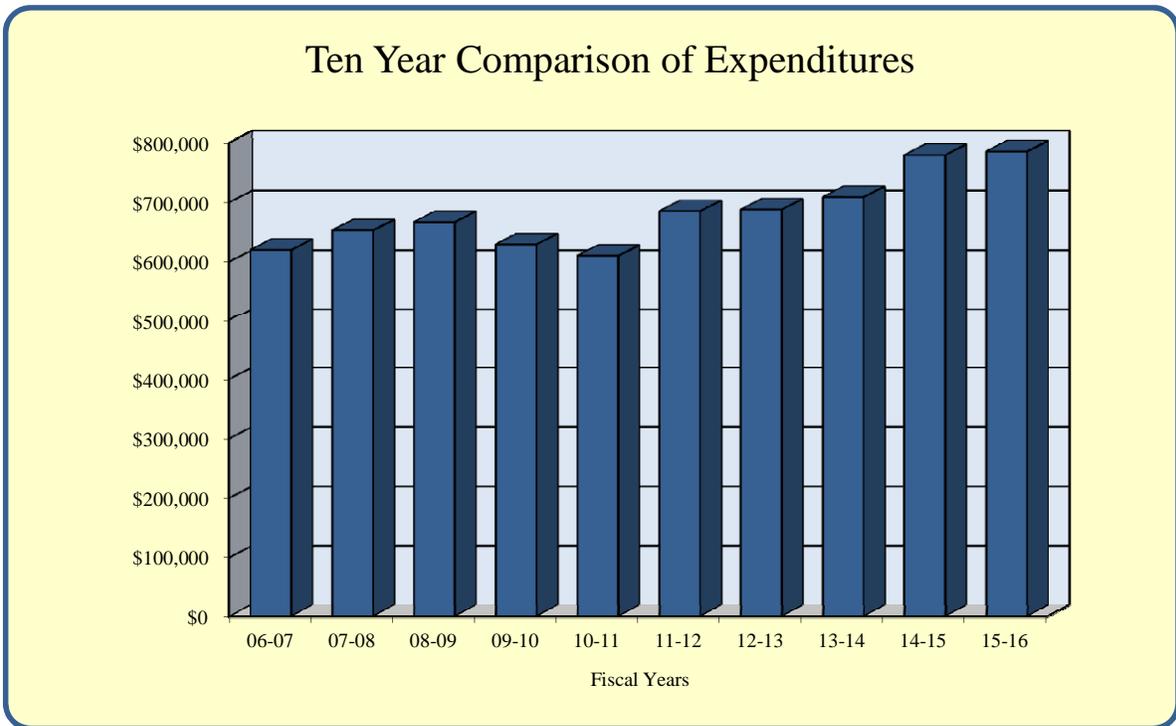
Police Department					
Patrol Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 4,300,189	\$ 4,405,089	\$ 4,505,643	\$ 4,711,261	\$ 4,833,257
Operations	585,540	447,758	525,211	569,837	546,269
Capital equipment	148,683	308,397	111,749	392,030	416,291
Total expenditures	\$ 5,034,412	\$ 5,161,244	\$ 5,142,603	\$ 5,673,128	\$ 5,795,817



Police Department Support Services Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 2,654,728	\$ 2,594,819	\$ 2,798,365	\$ 2,957,136	\$ 2,855,411
Operations	166,841	153,588	181,946	179,624	177,122
Capital equipment	32,581	82,893	113,415	63,268	57,934
Total expenditures	\$ 2,854,150	\$ 2,831,300	\$ 3,093,726	\$ 3,200,028	\$ 3,090,467



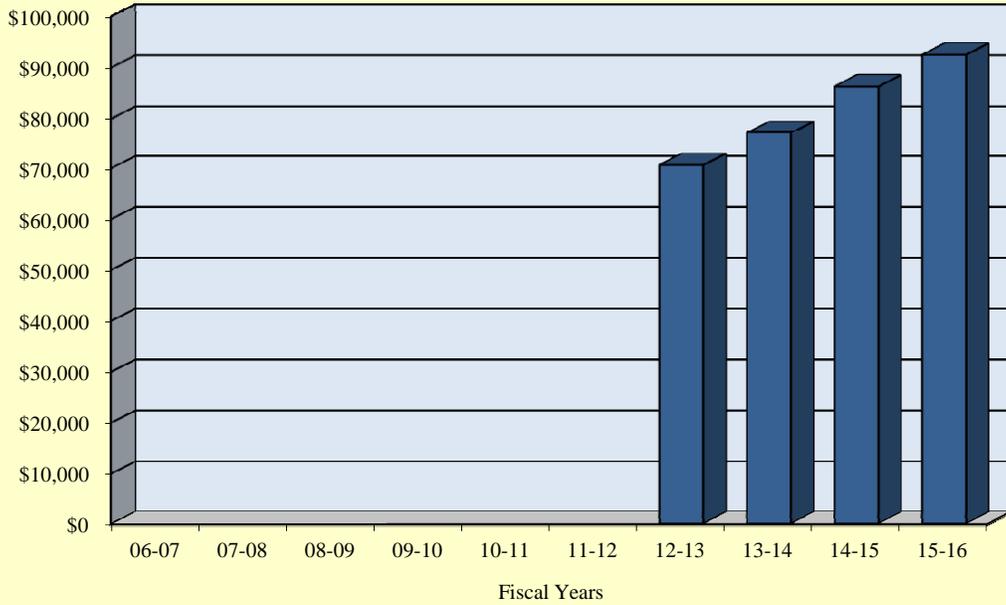
Police Department Communications Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 591,316	\$ 589,130	\$ 627,253	\$ 677,591	\$ 683,390
Operations	93,040	89,058	80,707	101,299	101,299
Capital equipment					
Total expenditures	\$ 684,356	\$ 678,188	\$ 707,960	\$ 778,890	\$ 784,689



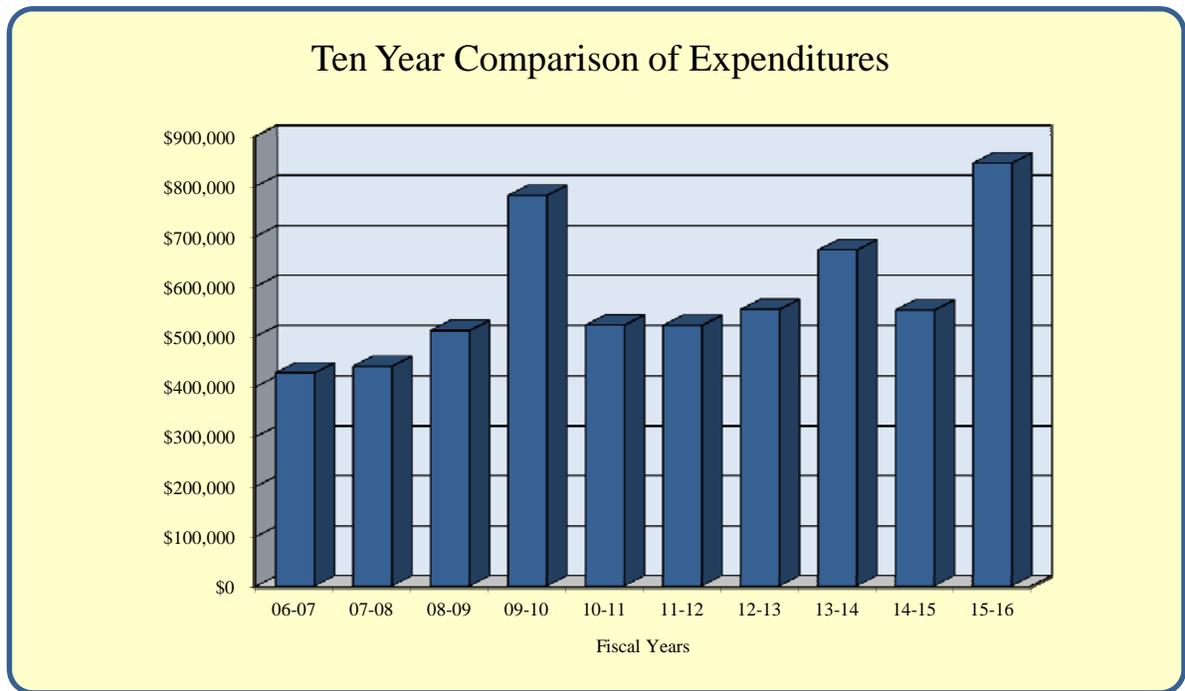
Police Department
 Alcohol Enforcement Division
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ -	\$ 70,130	\$ 76,238	\$ 85,344	\$ 91,549
Operations	-	450	900	900	900
Capital equipment					
Totals	\$ -	\$ 70,580	\$ 77,138	\$ 86,244	\$ 92,449

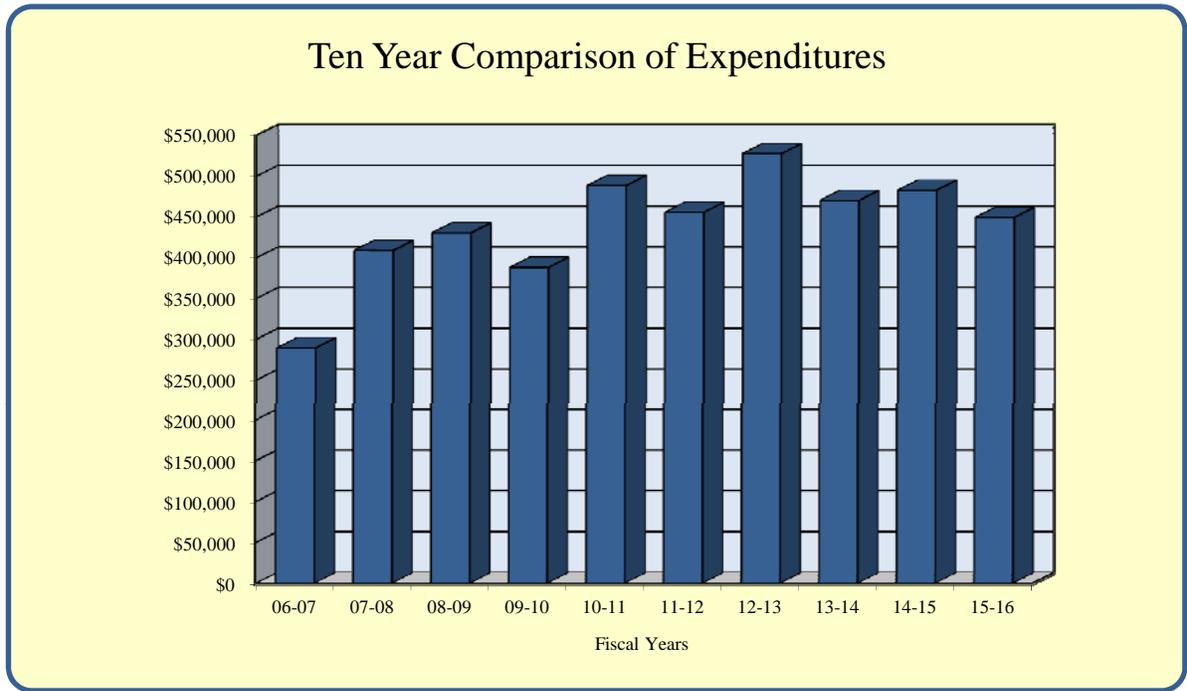
Ten Year Comparison of Expenditures



Police Department					
Emergency Dispatch Services Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 329,520	\$ 341,687	\$ 350,883	\$ 364,857	\$ 367,979
Operations	111,130	107,085	225,820	187,274	162,378
Capital equipment	7,218	104,649	95,289	75,000	315,500
Total expenditures	447,868	553,421	671,992	627,131	845,857
Actual/Budgeted increase in fund balance	73,486				
Totals	\$ 521,354	\$ 553,421	\$ 671,992	\$ 627,131	\$ 845,857



Police Department					
Davis Metro Narcotics Strike Force Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
	2014-15			2015-16	
Personnel	\$ 129,907	\$ 135,640	\$ 140,108	\$ 143,690	\$ 125,373
Operations	267,473	309,714	311,161	338,765	323,556
Capital equipment	7,500	-			
Total expenditures	404,880	445,354	451,269	482,455	448,929
Actual/Budgeted increase in fund balance	50,353	81,800	18,574		
Totals	\$ 455,233	\$ 527,154	\$ 469,843	\$ 482,455	\$ 448,929



Fire Department

Department Executive: Kevin Ward
Chief

Expenditures and Expenses Budget

2015 – 2016

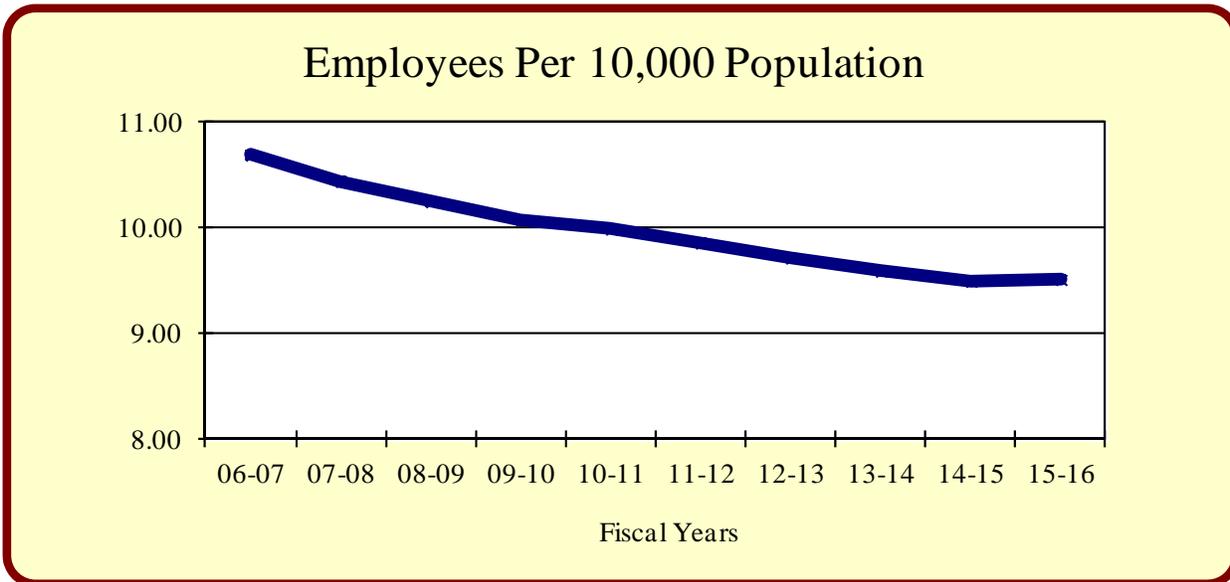
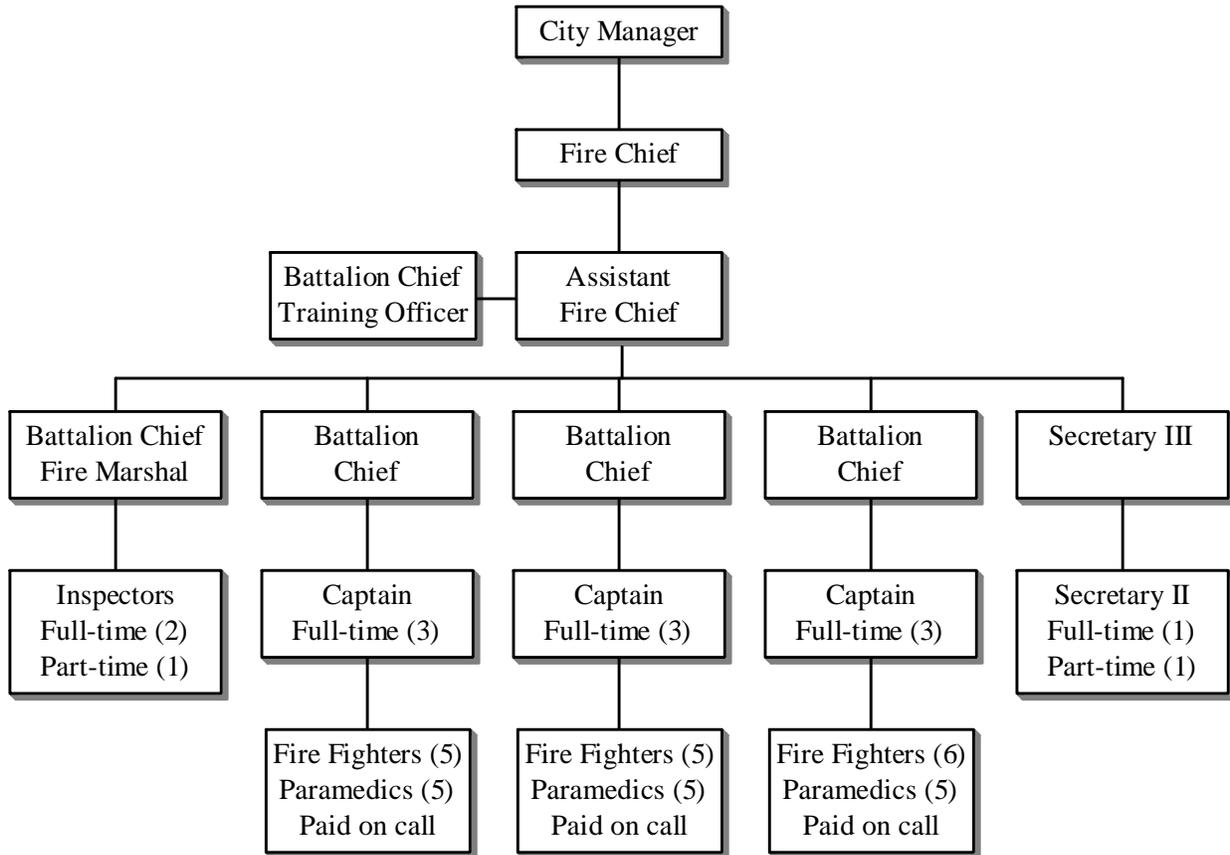
Divisions

1. Fire
2. Emergency Medical Services

Mission

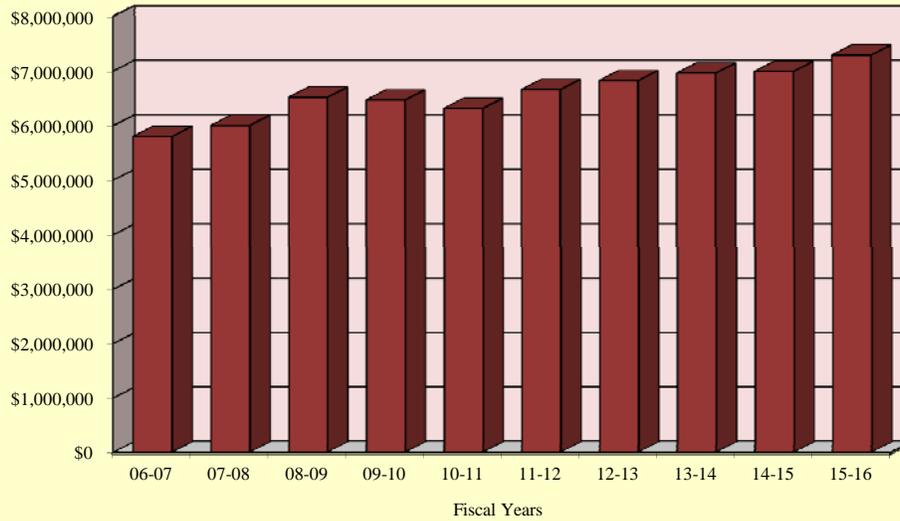
Provide a program of fire prevention, protection and suppression; to control hazardous material incidents and provide first responder emergency medical services for the community.

Fire Department Organization Chart

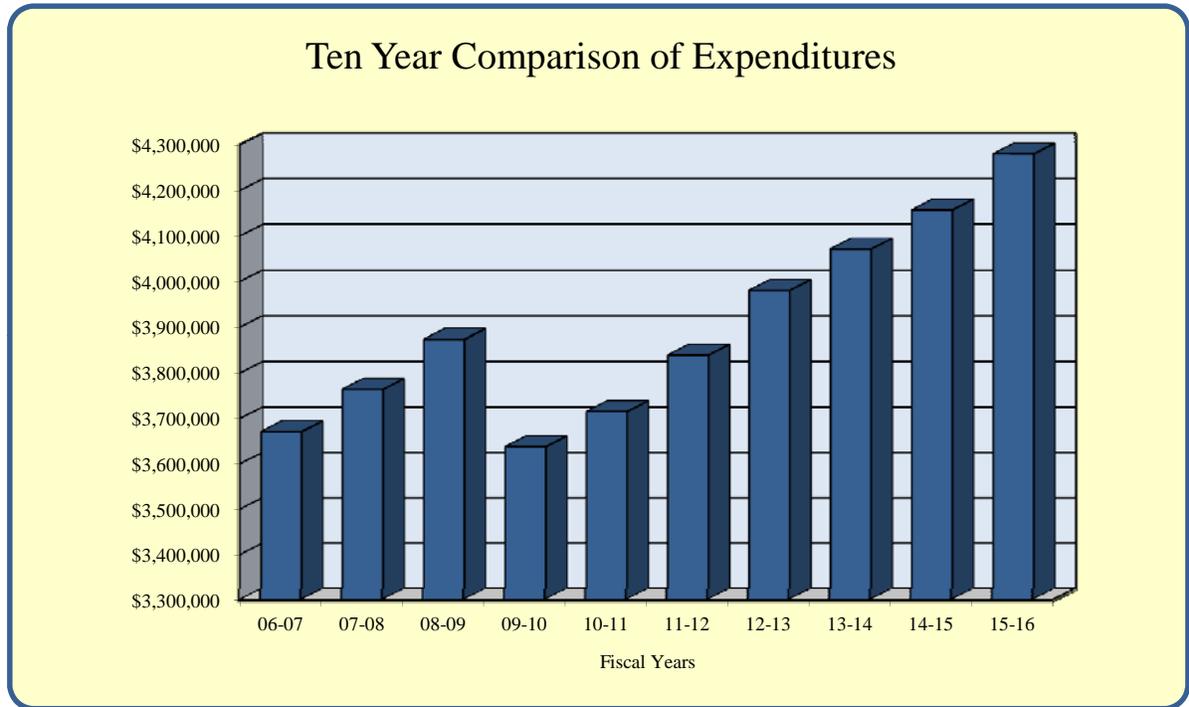


Fire Department					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 5,214,134	\$ 5,285,481	\$ 5,439,697	\$ 5,633,148	\$ 5,857,837
Operations	1,153,163	1,087,570	1,224,164	1,079,873	1,264,961
Capital equipment	252,772	196,303	260,938	271,270	263,300
Transfer to other funds	35,550	-	-	-	-
Total expenditures and expenses	6,655,619	6,569,354	6,924,799	6,984,291	7,386,098
Actual/Budgeted increase in net assets	-	248,422	31,037	-	-
Totals	\$ 6,655,619	\$ 6,817,776	\$ 6,955,836	\$ 6,984,291	\$ 7,386,098

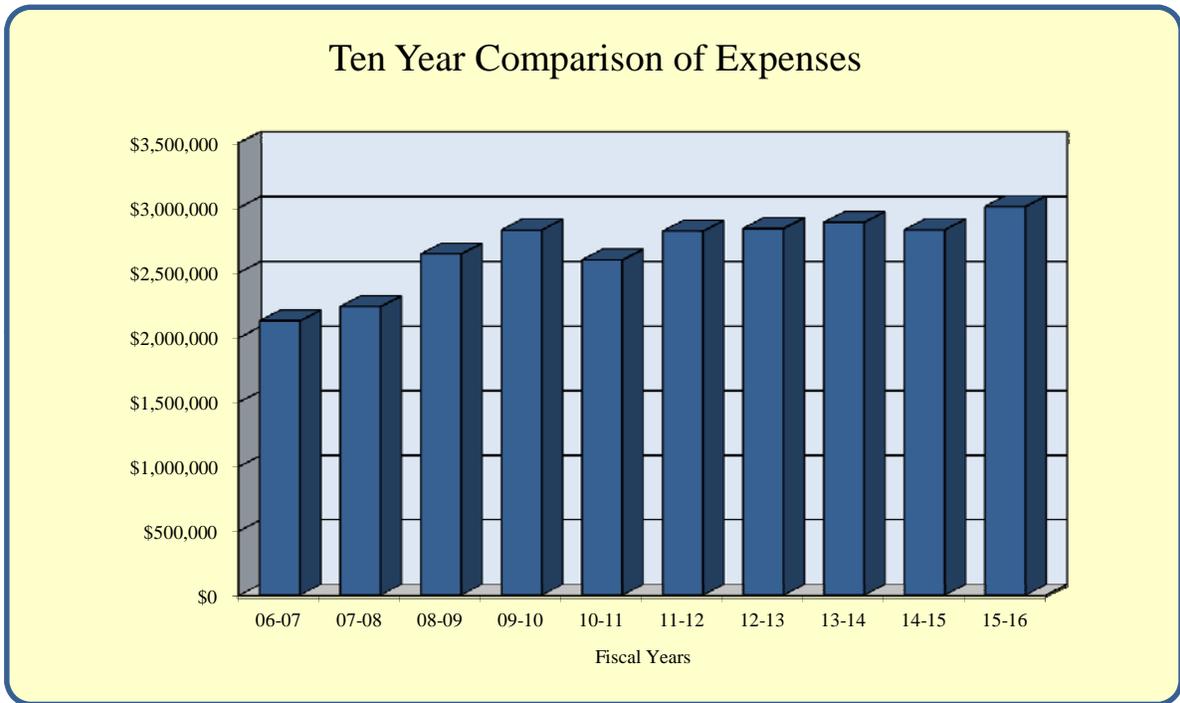
Ten Year Comparison of Expenditures and Expenses



Fire Department Fire Operations Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 3,353,319	\$ 3,389,719	\$ 3,532,648	\$ 3,702,666	\$ 3,770,279
Operations	369,645	407,031	445,306	402,391	445,473
Capital equipment	115,560	183,070	92,635	51,270	63,300
Total expenditures	\$ 3,838,524	\$ 3,979,820	\$ 4,070,589	\$ 4,156,327	\$ 4,279,052



Fire Department Emergency Medical Services Division Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 1,860,815	\$ 1,895,762	\$ 1,907,049	\$ 1,930,482	\$ 2,087,558
Operations	783,518	680,539	778,858	677,482	819,488
Capital equipment	137,212	13,233	168,303	220,000	200,000
Transfer to other funds	35,550	-	-	-	-
Total expenses	2,817,095	2,589,534	2,854,210	2,827,964	3,107,046
Budgeted increase in net assets		248,422	31,037		
Totals	\$ 2,817,095	\$ 2,837,956	\$ 2,885,247	\$ 2,827,964	\$ 3,107,046



Community and Economic Development Department

Department Executive: William T. Wright
Director

Expenditures Budget

2015 – 2016

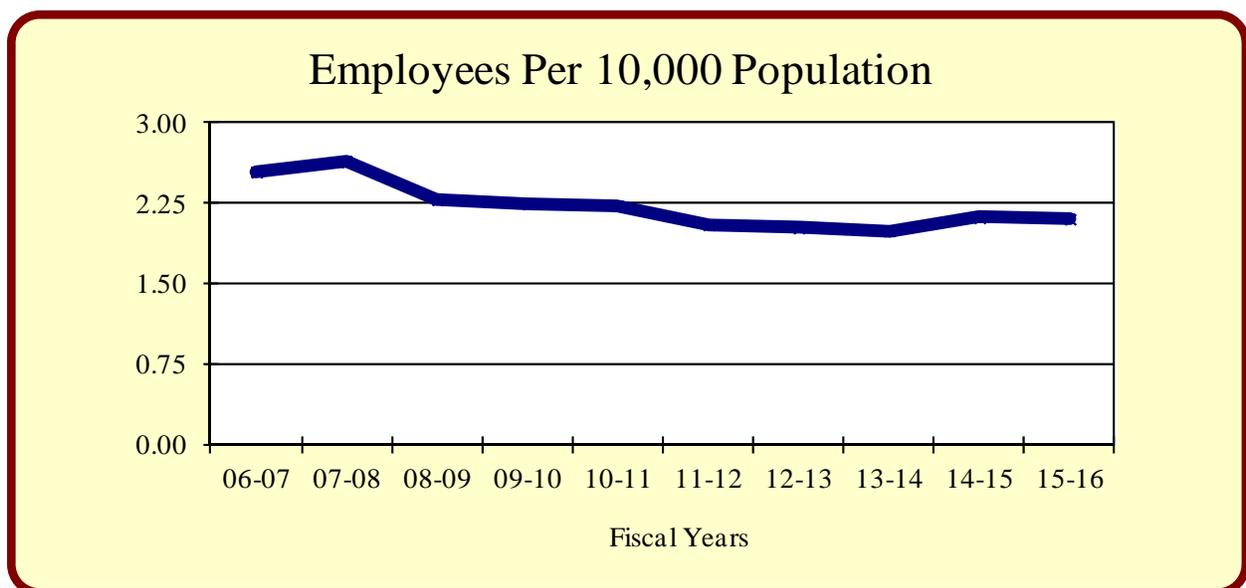
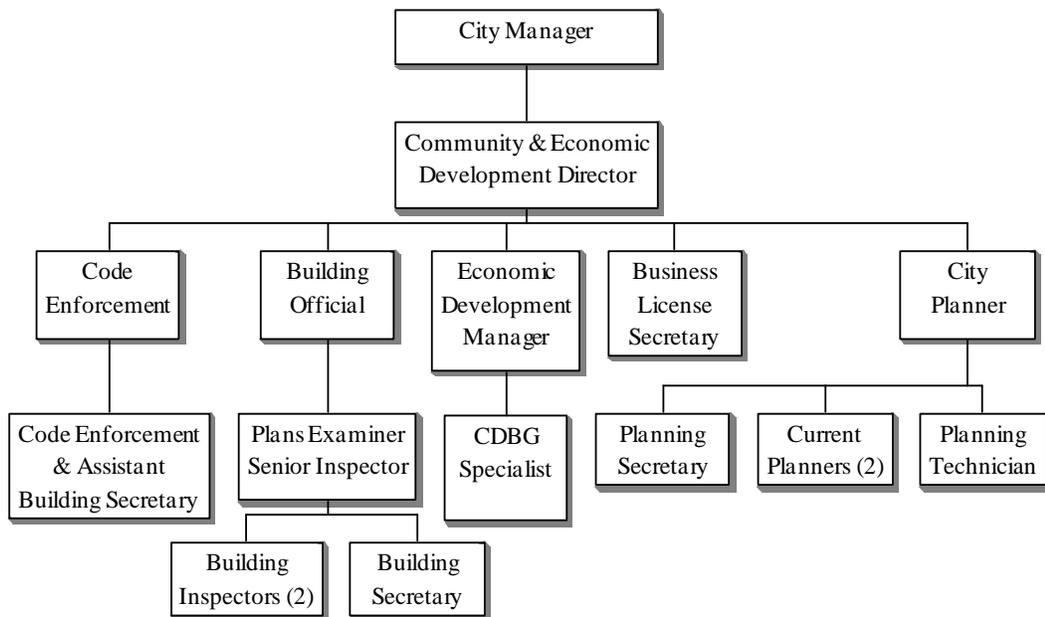
Divisions

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

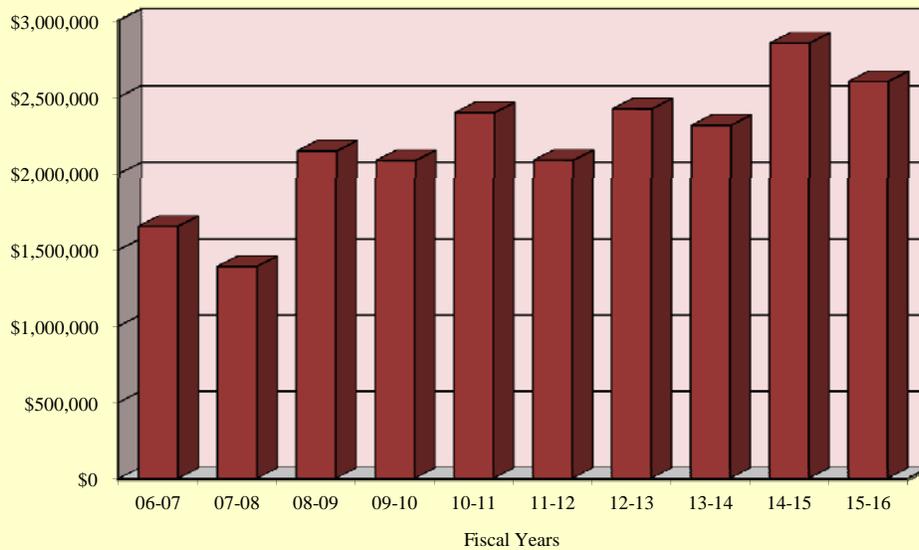


Community and Economic Development Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 1,036,130	\$ 1,057,379	\$ 1,104,425	\$ 1,214,929	\$ 1,240,400
Operations	143,970	134,718	144,527	201,760	212,412
Capital equipment	-	-	26,548	26,660	47,492
Capital projects - housing	-	-	-	-	-
Capital projects - other	106,289	812,693	177,943	501,260	704,093
Debt service - loan repayment	274,909	374,647	330,858	339,902	337,500
Transfers	-	37,500	28,216	-	-
Special items	-	-	-	-	-
Total expenditures	1,561,298	2,416,937	1,812,517	2,284,511	2,541,897
Actual/Budgeted increase in fund balance	522,059	40,228	498,880	563,792	56,318
Totals	\$ 2,083,357	\$ 2,457,165	\$ 2,311,397	\$ 2,848,303	\$ 2,598,215

Ten Year Comparison of Expenditures



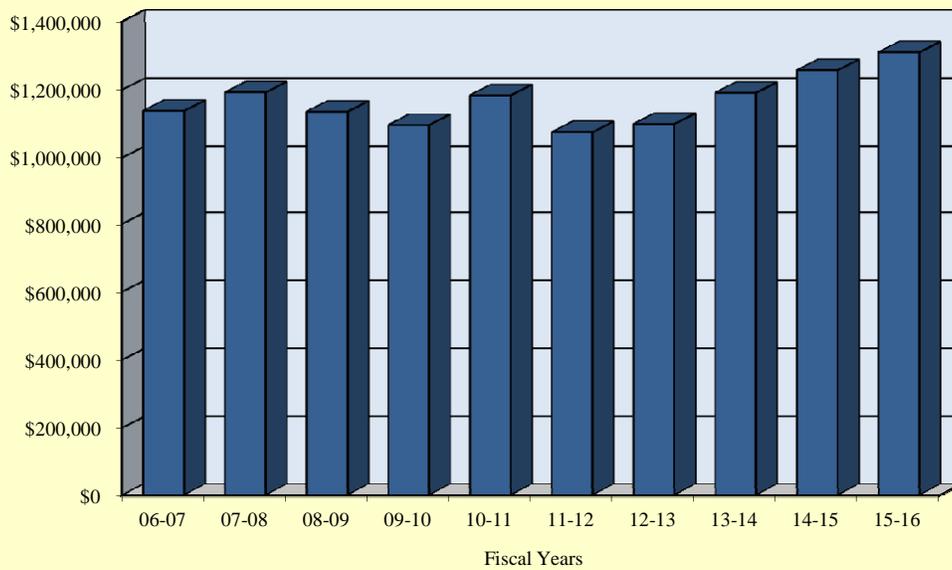
Community and Economic Development Department

Community Development Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 1,005,591	\$ 1,023,387	\$ 1,082,429	\$ 1,114,639	\$ 1,133,836
Operations	68,891	74,604	81,034	115,422	128,162
Capital equipment	-	-	26,548	26,660	47,492
Total expenditures	\$ 1,074,482	\$ 1,097,991	\$ 1,190,011	\$ 1,256,721	\$ 1,309,490

Ten Year Comparison of Expenditures



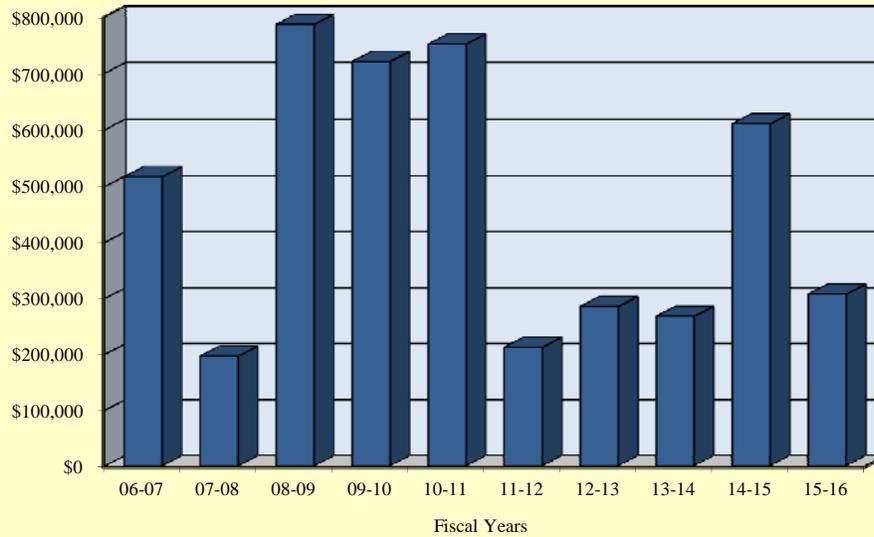
Community and Economic Development Department

Community Development Block Grant Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 30,539	\$ 33,992	\$ 21,996	\$ 51,112	\$ 54,200
Operations	75,079	52,830	59,788	65,338	53,250
Capital equipment	-	-	-	-	-
Capital projects - housing	-	-	-	-	-
Capital projects - other	106,289	198,150	157,454	493,563	199,550
Transfers	-	-	28,216	-	-
Special items	-	-	-	-	-
Total expenditures	\$ 211,907	\$ 284,972	\$ 267,454	\$ 610,013	\$ 307,000

Ten Year Comparison of Expenditures

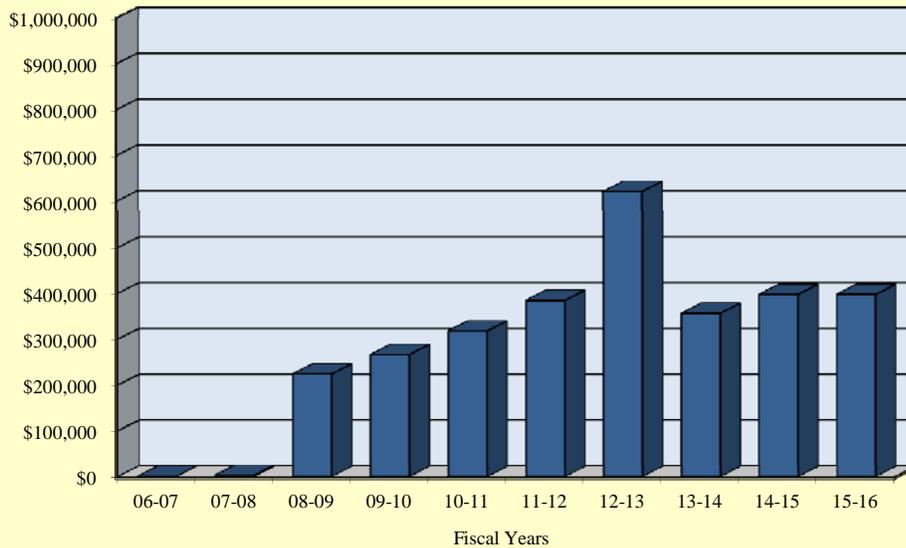


Community and Economic Development Department

Redevelopment Agency Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14		
Personnel	\$ -	\$ -	\$ -	\$ 24,589	\$ 26,182
Operations	-	6,213	-	10,500	10,500
Capital equipment	-	-	-	-	-
Capital projects	-	614,543	20,489	7,697	304,500
Transfer to other funds	-	37,500	-	-	-
Total expenditures	-	658,256	20,489	42,786	341,182
Actual/Budgeted increase in fund balance	384,352	-	335,675	354,558	56,318
Totals	\$ 384,352	\$ 658,256	\$ 356,164	\$ 397,344	\$ 397,500

Ten Year Comparison of Expenditures

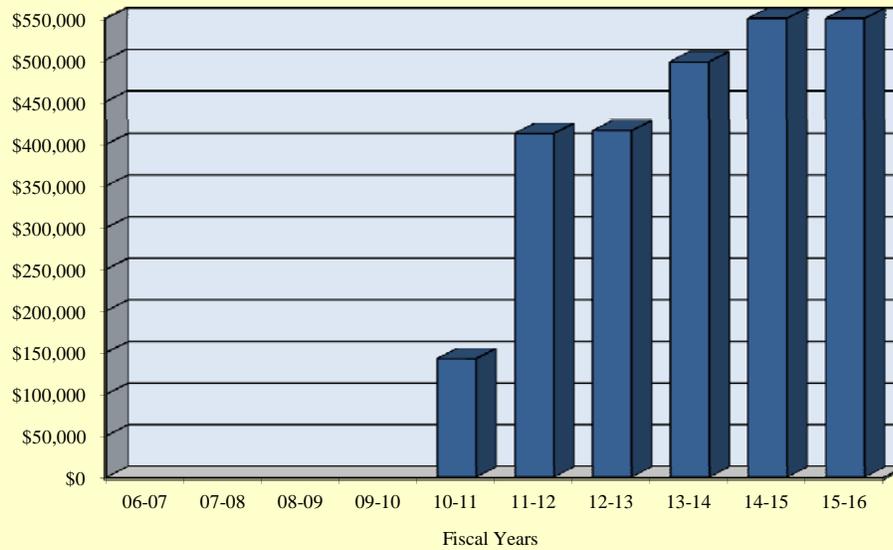


Community and Economic Development Department

Economic Development Agency Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14		
Personnel	\$ -	\$ -	\$ -	\$ 24,589	\$ 26,182
Operations	-	1,071	3,705	10,500	20,500
Capital equipment	-	-	-	-	-
Capital projects	-	-	-	-	200,043
Debt service - loan repayment	274,909	374,647	330,858	339,902	337,500
Transfer to other funds	-	-	-	-	-
Total expenditures	274,909	375,718	334,563	374,991	584,225
Actual/budgeted increase in fund balance	137,707	40,228	163,205	209,234	-
Totals	\$ 412,616	\$ 415,946	\$ 497,768	\$ 584,225	\$ 584,225

Ten Year Comparison of Expenditures



Public Works Department

Department Executive: Terry R. Coburn
Director

Expenditures and Expenses Budget

2015 – 2016

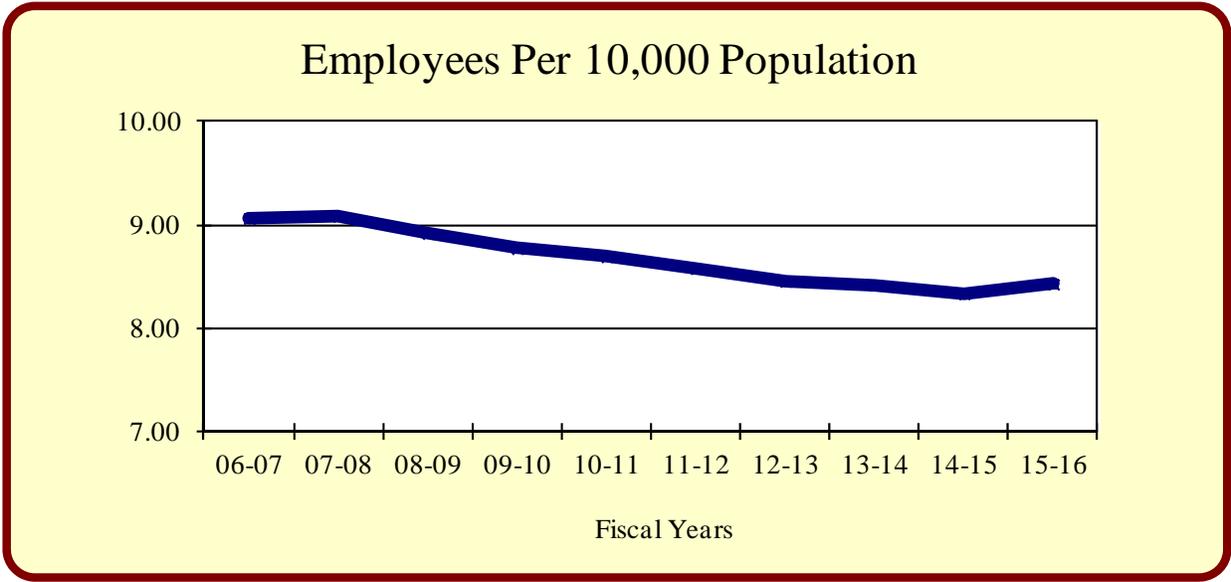
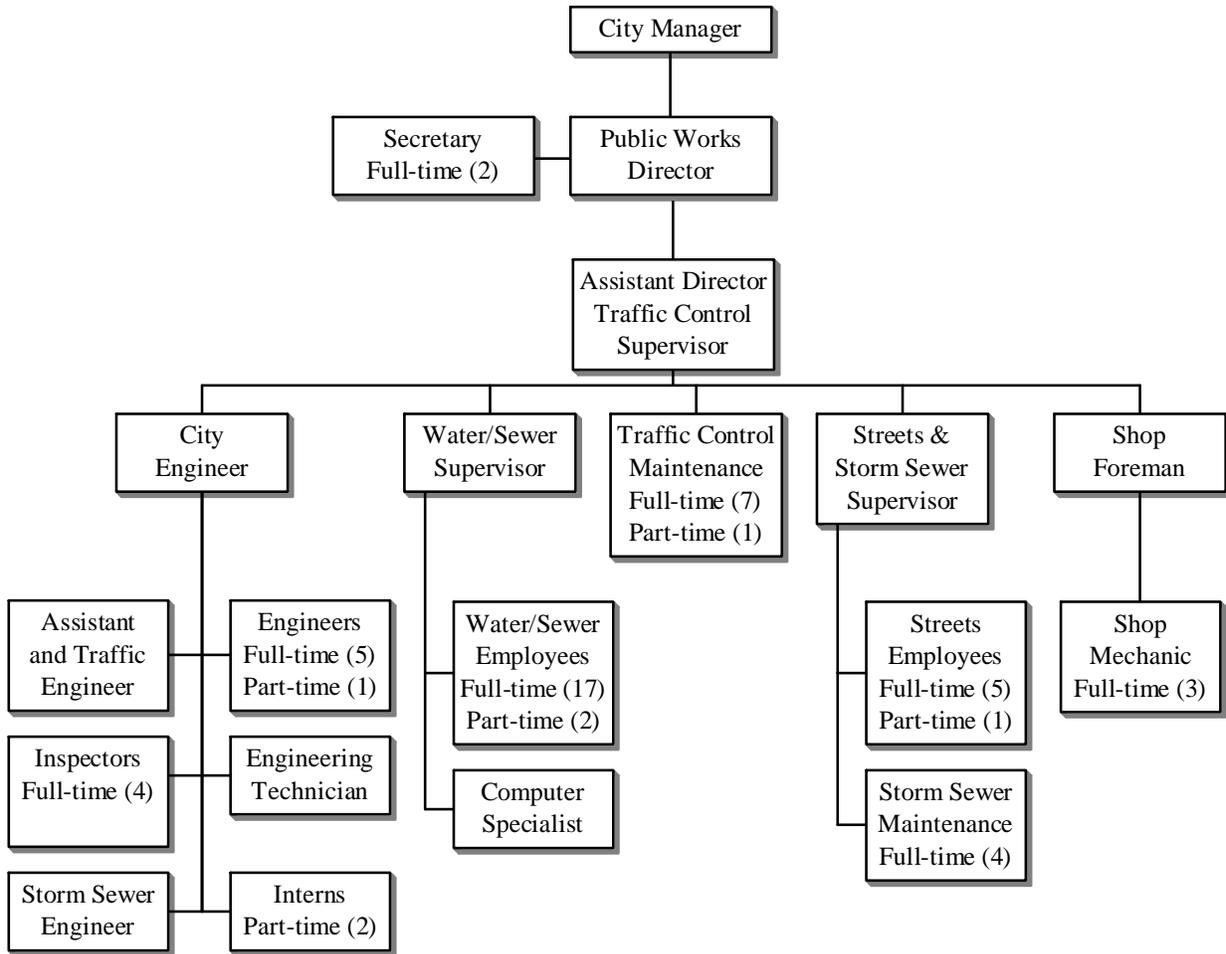
Divisions

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

Mission

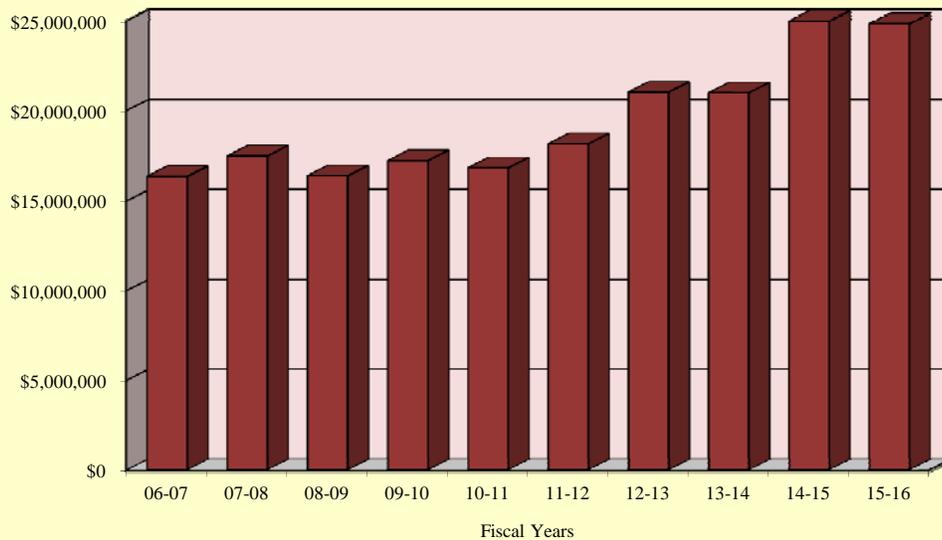
Provide citizens, visitors and businesses with safe and adequate services for: 1) culinary water; 2) streets; 3) sewage disposal; 4) storm sewer; and 5) refuse disposal. Provide services in such a way as to enhance the health, safety and comfort of those being served.

Public Works Department Organization Chart

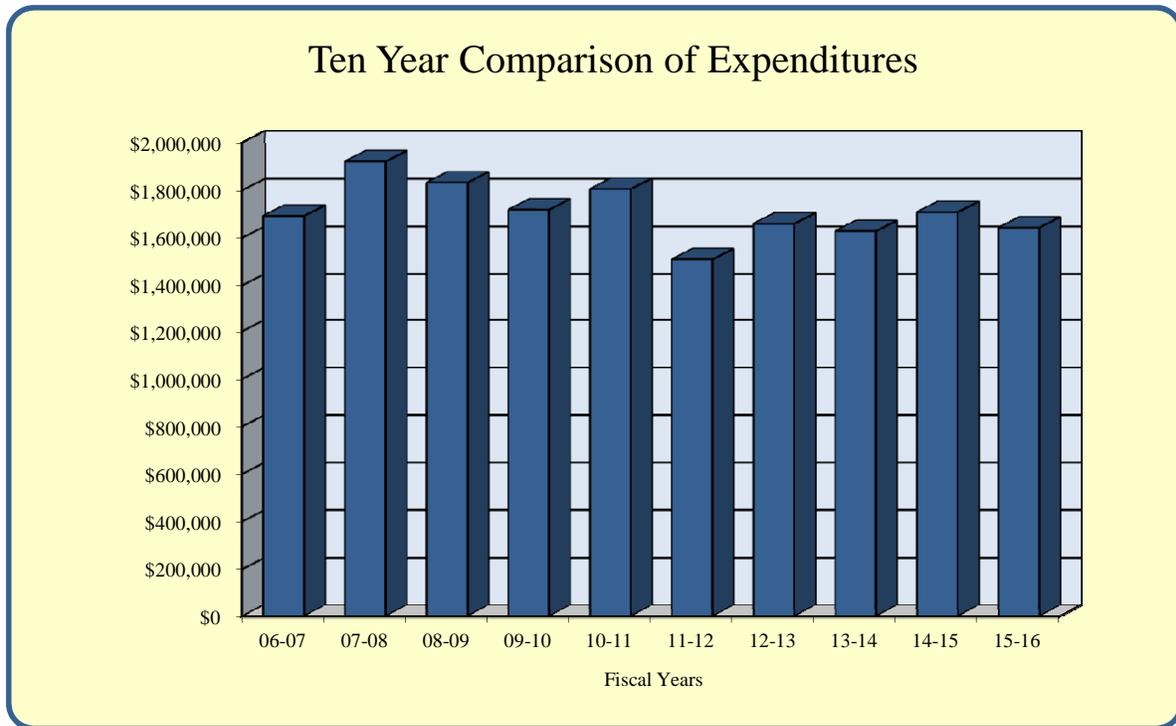


Public Works Department					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
Personnel	\$ 4,052,867	\$ 4,225,550	\$ 4,619,831	\$ 4,360,573	\$ 4,444,625
Operations	8,933,008	9,693,645	10,266,443	10,976,499	12,801,753
Capital equipment	189,532	159,167	320,436	631,042	286,254
Capital projects	1,357,099	4,922,076	3,533,933	6,983,507	6,476,525
Debt service	367,847	366,298	3,000	-	-
Transfers	1,476,273	589,606	834,643	1,252,162	800,995
Total expenditures and expenses	16,376,626	19,956,342	19,578,286	24,203,783	24,810,152
Actual/Budgeted increase in fund balance/net assets	1,769,495	1,053,718	1,210,173	695,000	-
Totals	\$ 18,146,121	\$ 21,010,060	\$ 20,788,459	\$ 24,898,783	\$ 24,810,152

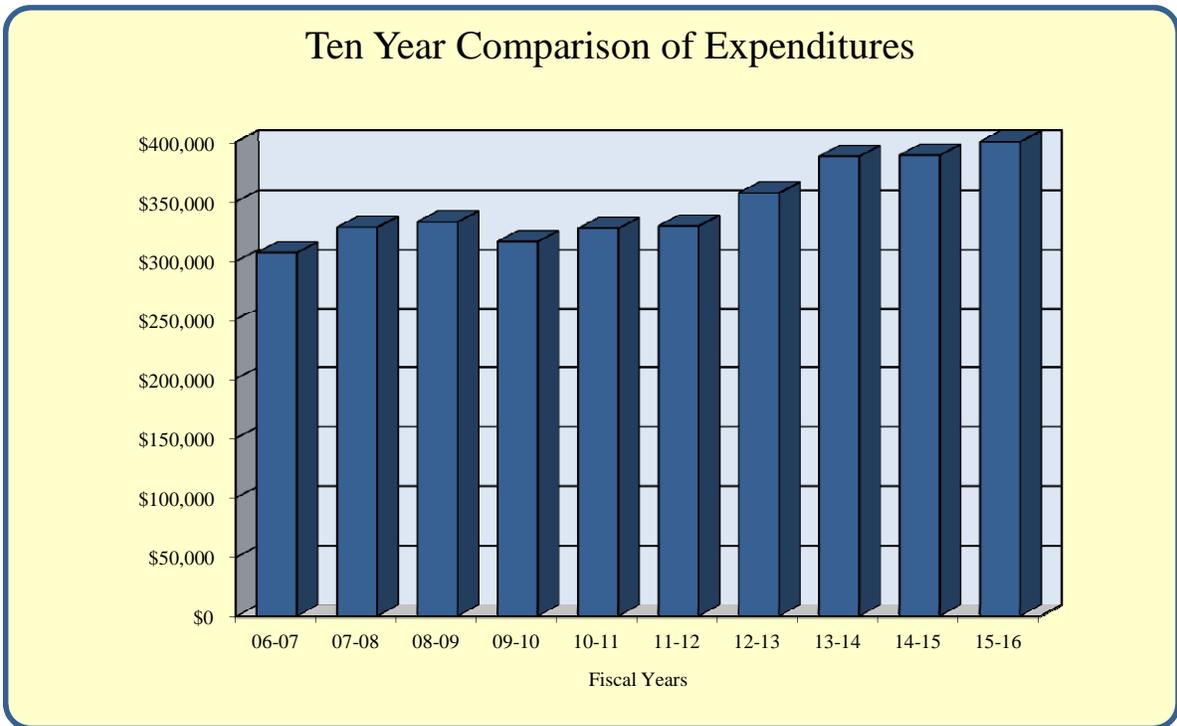
Ten Year Comparison of Expenditures and Expenses



Public Works Department					
Streets Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 1,043,338	\$ 1,090,659	\$ 1,126,558	\$ 1,124,745	\$ 1,175,469
Operations	355,587	531,373	500,684	434,656	439,176
Capital equipment	109,607	36,577	-	147,550	27,850
Total expenditures	\$ 1,508,532	\$ 1,658,609	\$ 1,627,242	\$ 1,706,951	\$ 1,642,495



Public Works Department					
Shop Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 290,940	\$ 300,053	\$ 343,070	\$ 341,700	\$ 336,159
Operations	38,426	40,930	44,916	47,136	48,136
Capital equipment	-	16,075	-	-	32,000
Total expenditures	\$ 329,366	\$ 357,058	\$ 387,986	\$ 388,836	\$ 416,295



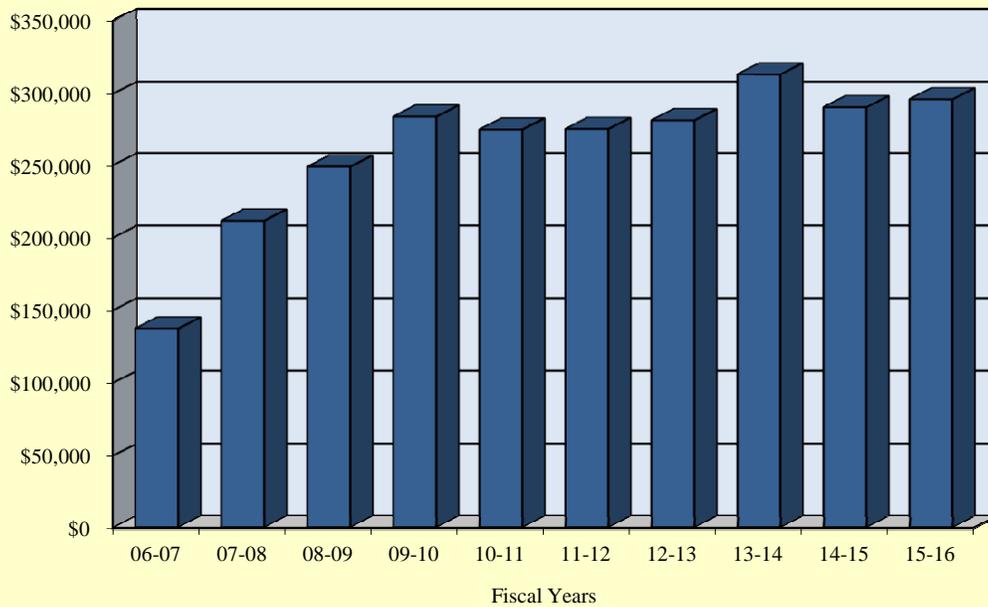
Public Works Department

Engineering Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 249,390	\$ 256,530	\$ 277,678	\$ 248,254	\$ 260,086
Operations	11,028	22,321	32,133	29,763	30,313
Capital equipment	15,278	2,750	3,193	12,500	5,525
Total expenditures	\$ 275,696	\$ 281,601	\$ 313,004	\$ 290,517	\$ 295,924

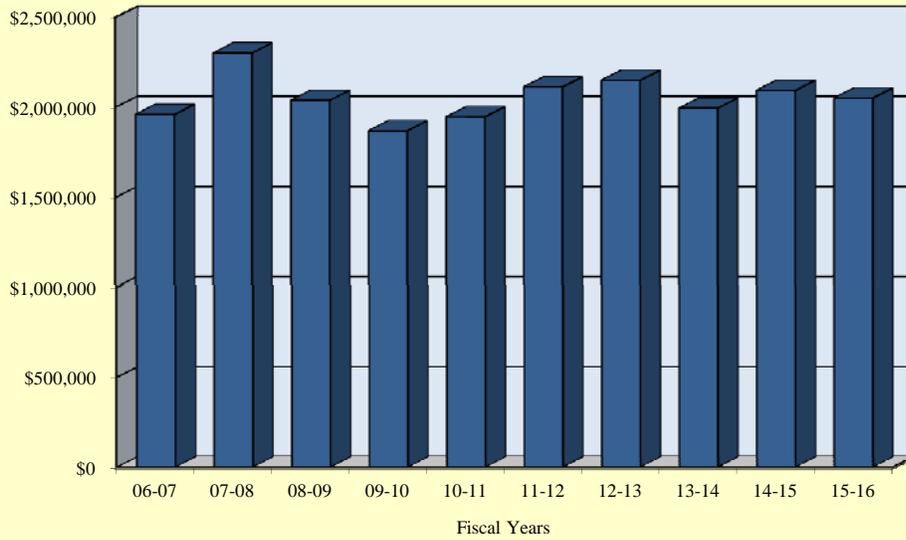
Ten Year Comparison of Expenditures



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

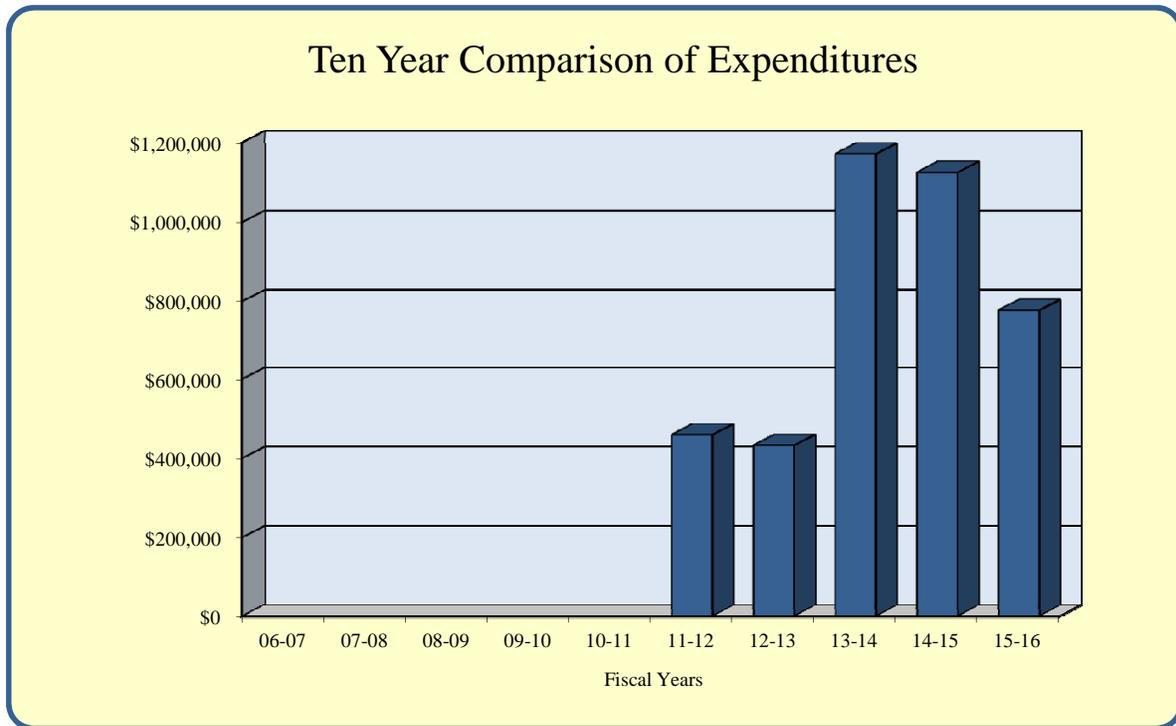
Public Works Department					
B & C Road Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
Personnel	\$ 80,188	\$ 82,400	\$ 87,971	\$ 91,809	\$ 95,208
Operations	1,060,861	1,695,780	1,290,523	974,932	1,386,892
Transfers	970,000	370,000	614,806	1,025,000	568,000
Total expenditures	2,111,049	2,148,180	1,993,300	2,091,741	2,050,100
Actual/Budgeted increase in fund balance					
Totals	\$ 2,111,049	\$ 2,148,180	\$ 1,993,300	\$ 2,091,741	\$ 2,050,100

Ten Year Comparison of Expenditures

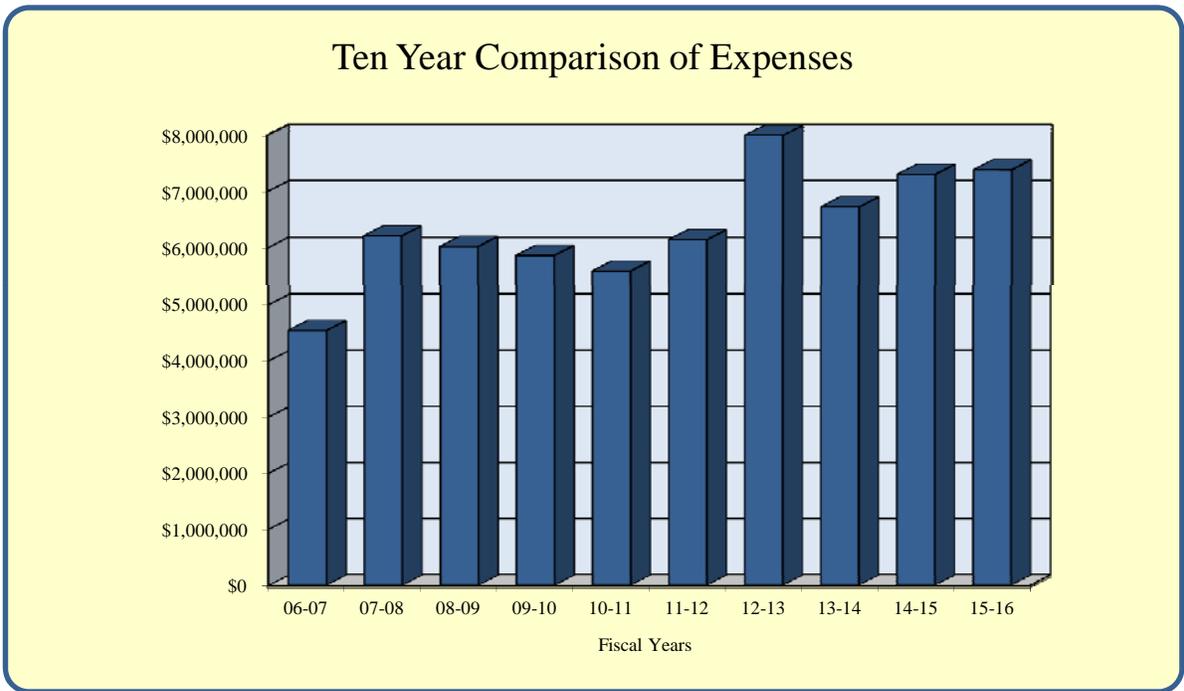


Public Works Department					
Street Lighting Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	458,952	432,035	608,157	321,000	361,000
Capital equipment	-	-	127,234	-	-
Capital projects	-	-	249,999	744,000	416,000
Budgeted increase in net assets			186,151	60,000	-
Total expenditures	\$ 458,952	\$ 432,035	\$ 1,171,541	\$ 1,125,000	\$ 777,000

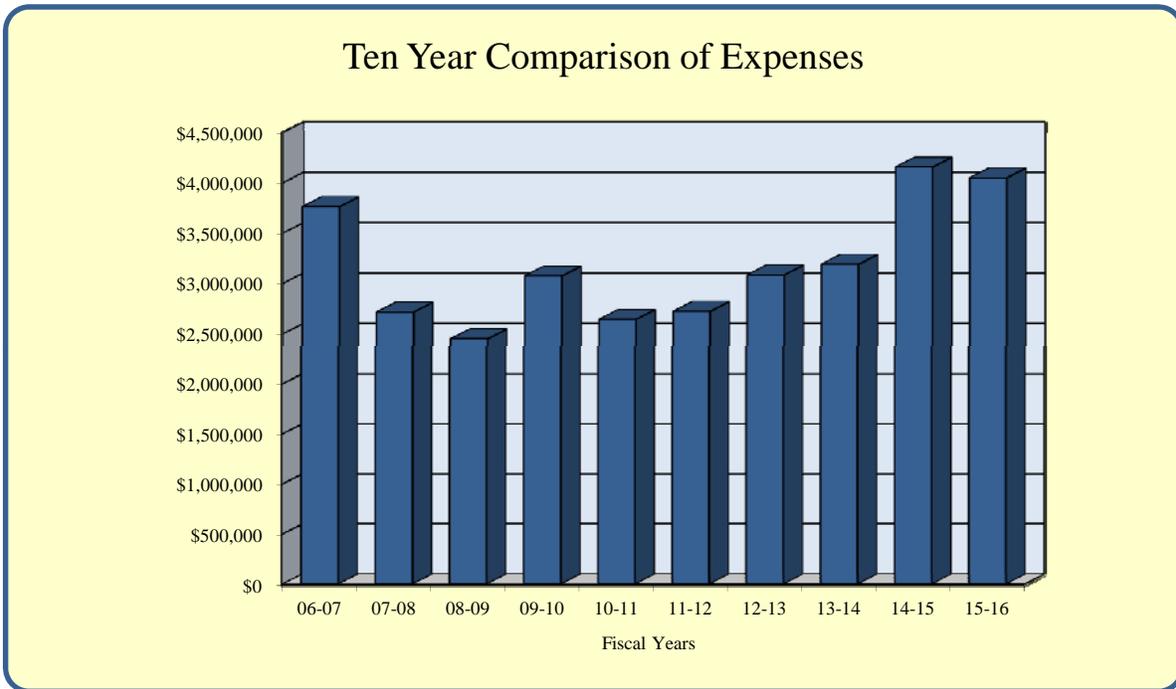
Note: In 2013-14 the street lighting division will begin operating as an enterprise fund.



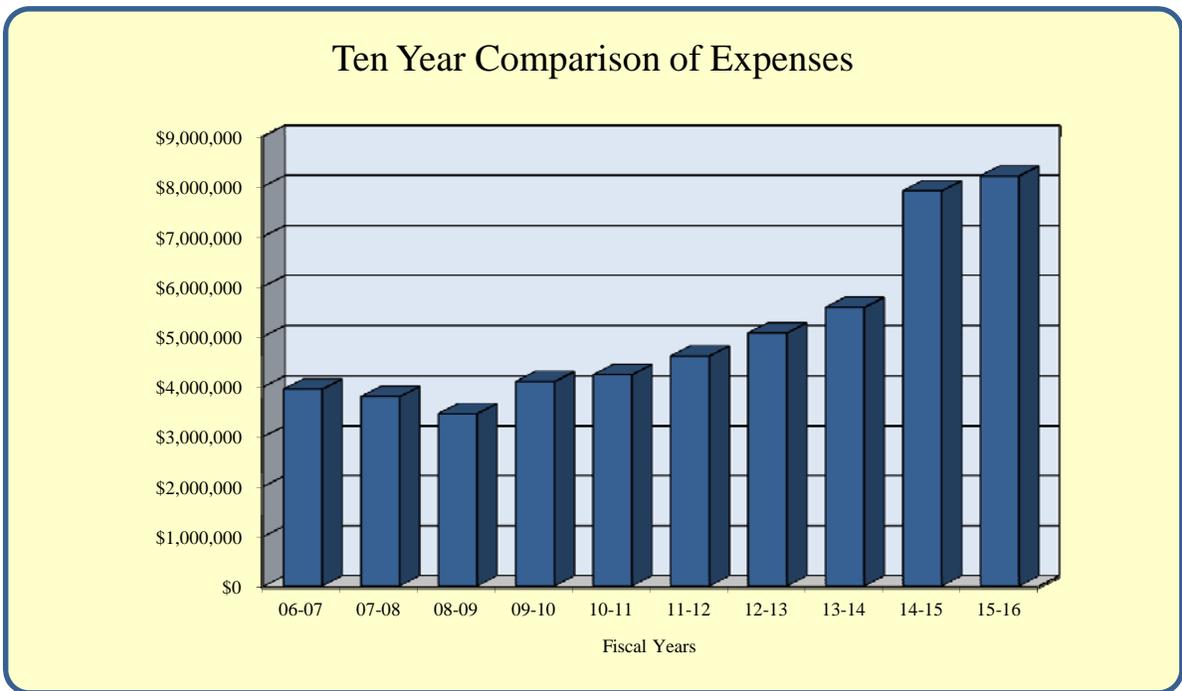
Public Works Department					
Water Division Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
				2014-15	2015-16
Personnel	\$ 985,641	\$ 1,023,400	\$ 1,264,772	\$ 1,233,324	\$ 1,229,451
Operations	3,303,101	3,114,328	3,360,614	3,285,501	3,436,645
Capital equipment	44,456	32,894	65,340	116,501	71,050
Capital projects	341,549	3,362,481	1,937,948	2,573,121	2,550,525
Debt service	367,847	366,298	3,000	-	-
Transfers	81,733	91,253	91,484	93,380	97,528
Total expenses	5,124,327	7,990,654	6,723,158	7,301,827	7,385,199
Actual/Budgeted increase in net assets	1,014,707		-	-	-
Totals	\$ 6,139,034	\$ 7,990,654	\$ 6,723,158	\$ 7,301,827	\$ 7,385,199



Public Works Department Storm Sewer Division Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 461,427	\$ 491,453	\$ 527,839	\$ 545,069	\$ 568,026
Operations	573,968	503,258	533,225	682,097	685,715
Capital equipment	-	55,290	55,290	69,250	83,154
Capital projects	801,787	909,595	1,345,986	2,064,414	2,610,000
Transfers	392,233	92,103	92,103	96,258	97,046
Total expenses	2,229,415	2,051,699	2,554,443	3,457,088	4,043,941
Actual/Budgeted increase in net assets	488,707	1,029,675	631,802	695,000	
Totals	\$ 2,718,122	\$ 3,081,374	\$ 3,186,245	\$ 4,152,088	\$ 4,043,941



Public Works Department					
Sewer Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
Personnel	\$ 941,943	\$ 981,055	\$ 991,943	\$ 775,672	\$ 780,226
Operations	3,131,085	3,353,620	3,896,191	5,201,414	6,413,876
Capital equipment	20,191	15,581	69,379	285,241	66,675
Capital projects	213,763	650,000	-	1,601,972	900,000
Transfers	32,307	36,250	36,250	37,524	38,421
Total expenses	4,339,289	5,036,506	4,993,763	7,901,823	8,199,198
Actual/Budgeted increase in net assets	266,081	24,043	578,371	-	-
Totals	\$ 4,605,370	\$ 5,060,549	\$ 5,572,134	\$ 7,901,823	\$ 8,199,198



Parks and Recreation Department

Department Executive: David R. Price
Director

Expenditures and Expenses Budget

2015 – 2016

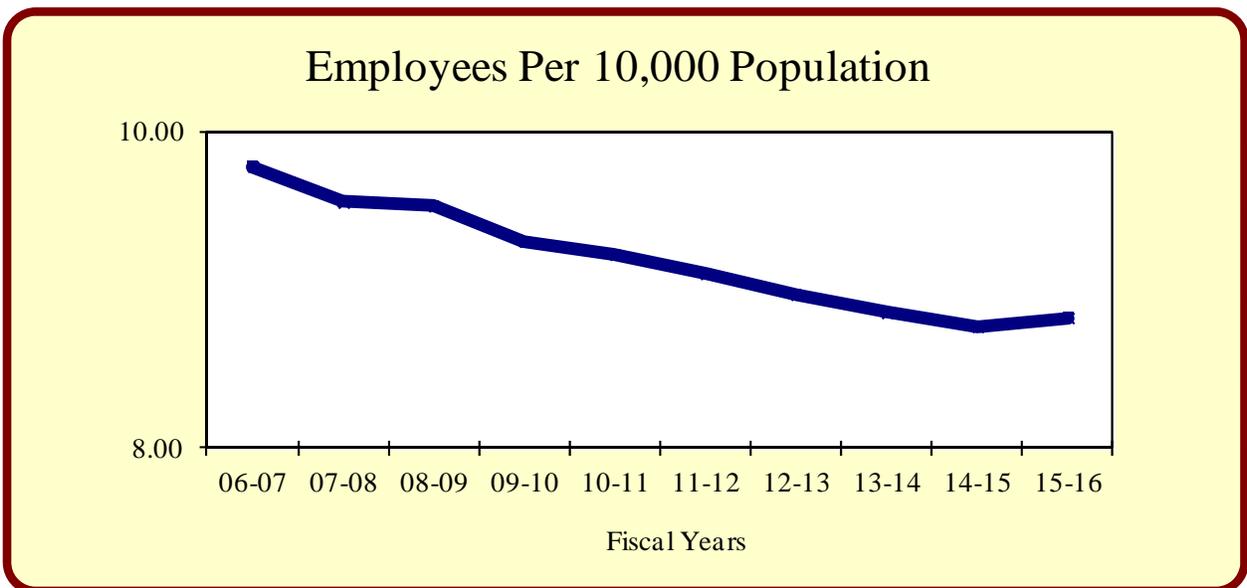
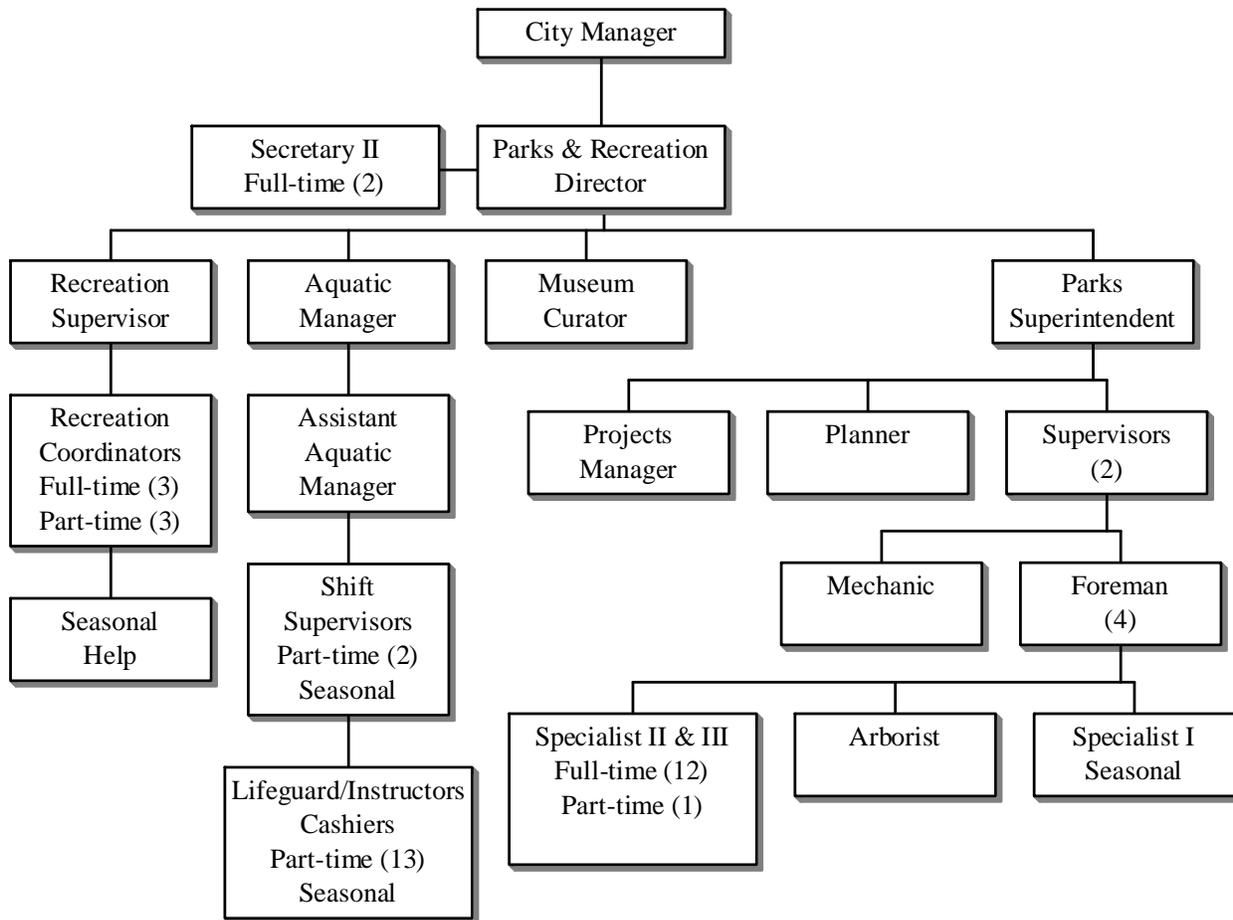
Divisions

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



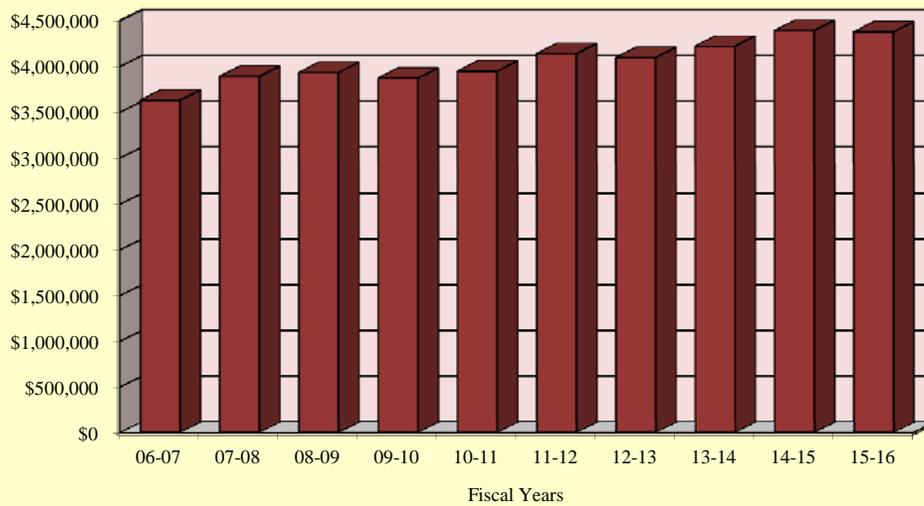
Parks and Recreation Department

Summary

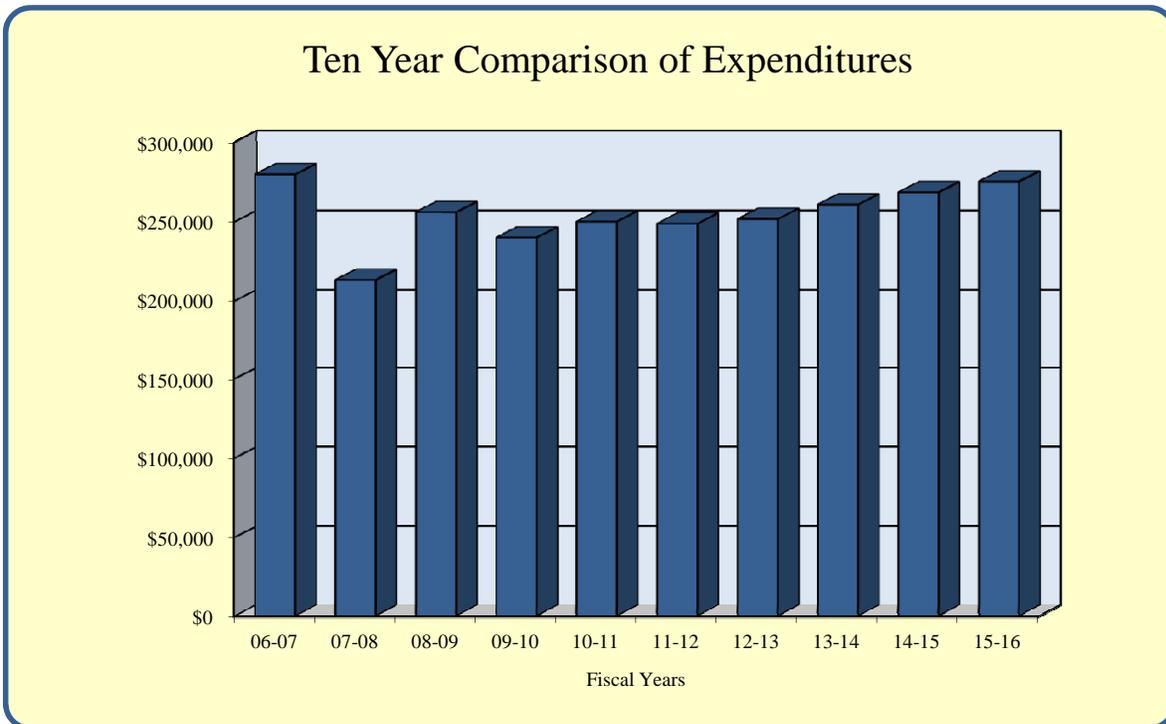
Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14		
Personnel	\$ 2,808,908	\$ 2,798,520	\$ 2,880,735	\$ 3,065,415	\$ 3,010,456
Operations	1,143,156	1,169,489	1,226,594	1,208,300	1,250,473
Capital equipment	146,894	111,348	87,468	115,789	113,987
Total expenditures and expenses	4,098,958	4,079,357	4,194,797	4,389,504	4,374,916
Budgeted increase in net assets	39,216	16,092	24,220	-	-
Totals	\$ 4,138,174	\$ 4,095,449	\$ 4,219,017	\$ 4,389,504	\$ 4,374,916

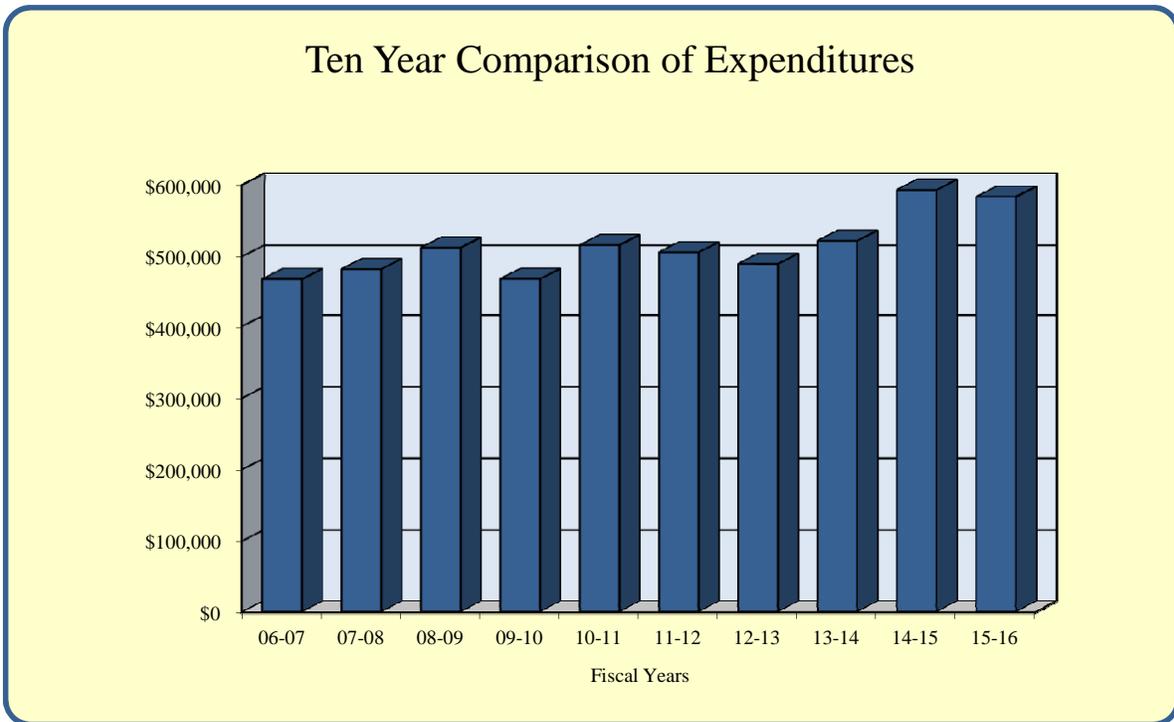
Ten Year Comparison of Expenditures and Expenses



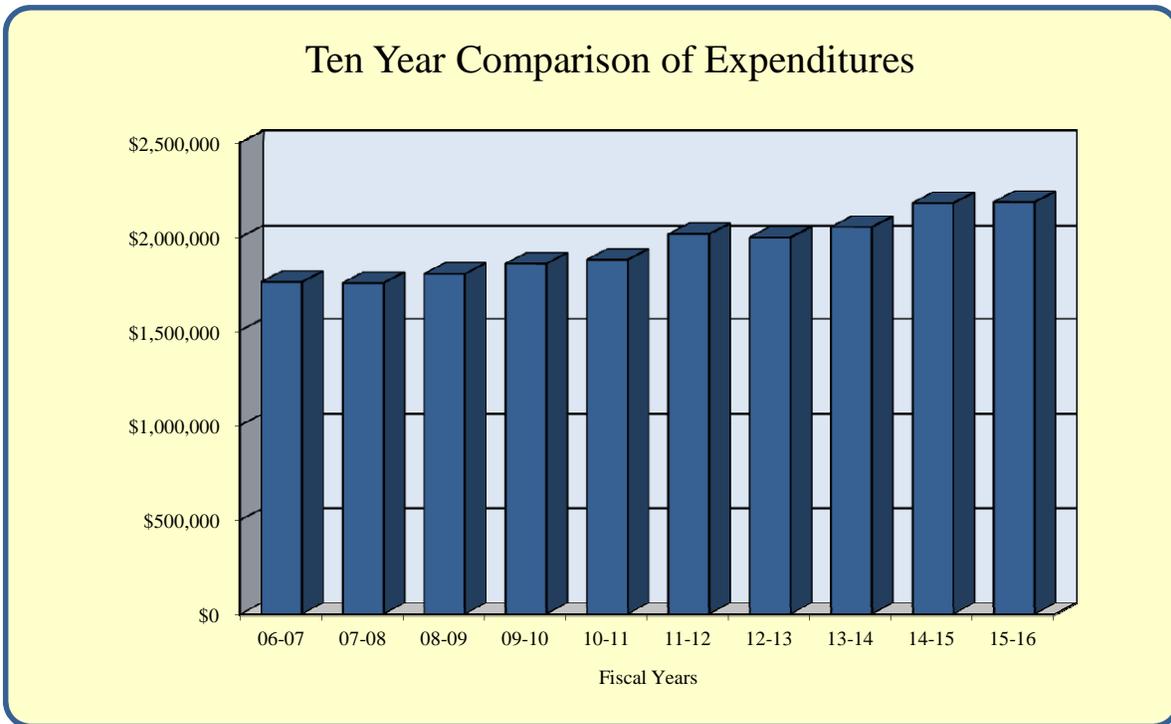
Parks and Recreation Department					
Administration Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 239,797	\$ 242,466	\$ 249,072	\$ 254,882	\$ 261,701
Operations	8,867	9,100	11,674	13,553	13,553
Capital equipment	-	-	-	-	-
Total expenditures	\$ 248,664	\$ 251,566	\$ 260,746	\$ 268,435	\$ 275,254



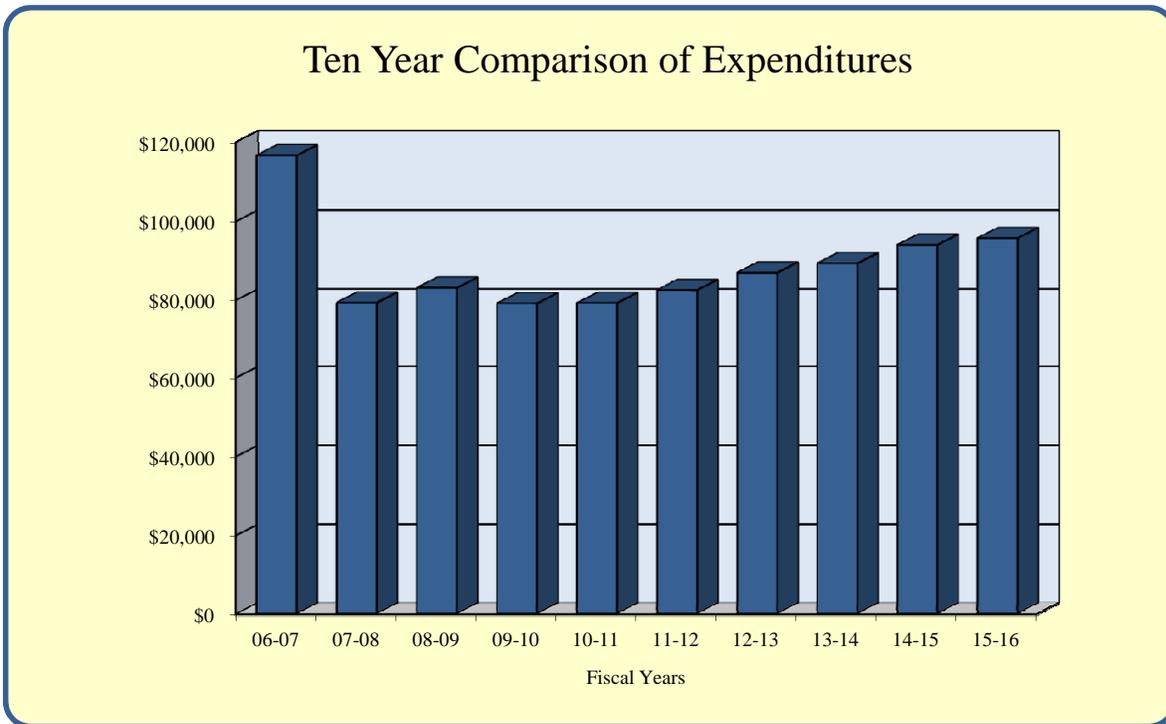
Parks and Recreation Department					
Recreation Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 369,074	\$ 357,817	\$ 362,912	\$ 402,815	\$ 415,322
Operations	129,201	119,053	158,626	153,239	167,754
Capital equipment	7,110	12,374	-	36,500	-
Total expenditures	\$ 505,385	\$ 489,244	\$ 521,538	\$ 592,554	\$ 583,076



Parks and Recreation Department					
Parks Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 1,469,639	\$ 1,456,000	\$ 1,525,567	\$ 1,654,567	\$ 1,580,959
Operations	448,344	485,255	487,142	474,996	489,483
Capital equipment	96,934	56,124	39,549	49,349	113,987
Total expenditures	\$ 2,014,917	\$ 1,997,379	\$ 2,052,258	\$ 2,178,912	\$ 2,184,429



Parks and Recreation Department					
Museum Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 66,804	\$ 68,990	\$ 70,547	\$ 71,810	\$ 73,079
Operations	15,703	17,919	18,720	22,175	22,575
Capital equipment					
Total expenditures	\$ 82,507	\$ 86,909	\$ 89,267	\$ 93,985	\$ 95,654



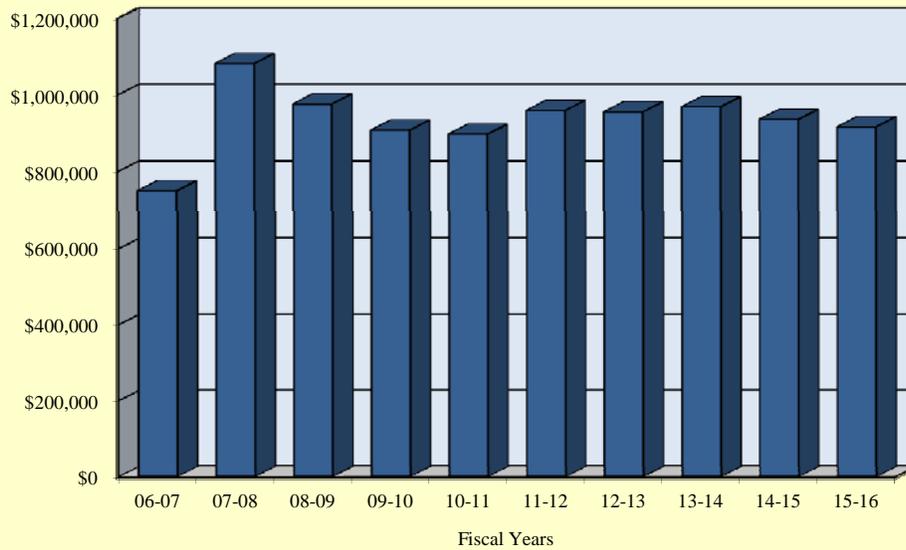
Parks and Recreation Department

Swimming Pool Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 563,620	\$ 571,610	\$ 576,364	\$ 574,205	\$ 571,395
Operations	341,087	341,087	344,405	331,473	345,108
Capital equipment	42,850	42,850	47,919	29,940	-
Total expenditures and expenses	947,557	955,547	968,688	935,618	916,503
Actual/Budgeted increase in net assets	11,616	-	-	-	-
Totals	\$ 959,173	\$ 955,547	\$ 968,688	\$ 935,618	\$ 916,503

Ten Year Comparison of Expenses



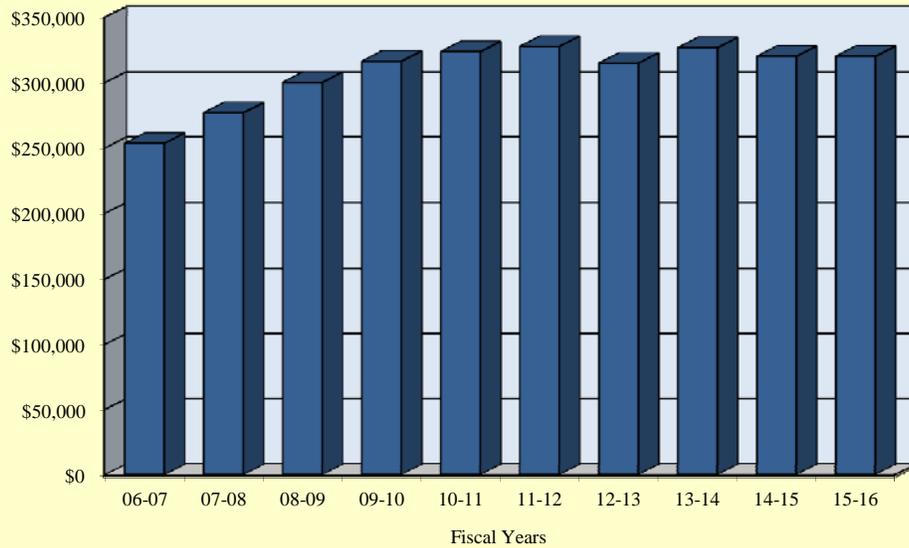
Parks and Recreation Department

Athletic Programs Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ 99,974	\$ 101,637	\$ 96,273	\$ 107,136	\$ 108,000
Operations	199,954	197,075	206,027	212,864	212,000
Total expenditures and expenses	299,928	298,712	302,300	320,000	320,000
Actual/Budgeted increase in net assets	27,600	16,092	24,220		
Totals	\$ 327,528	\$ 314,804	\$ 326,520	\$ 320,000	\$ 320,000

Ten Year Comparison of Expenses



Non-departmental

Expenditures Budget

2015 – 2016

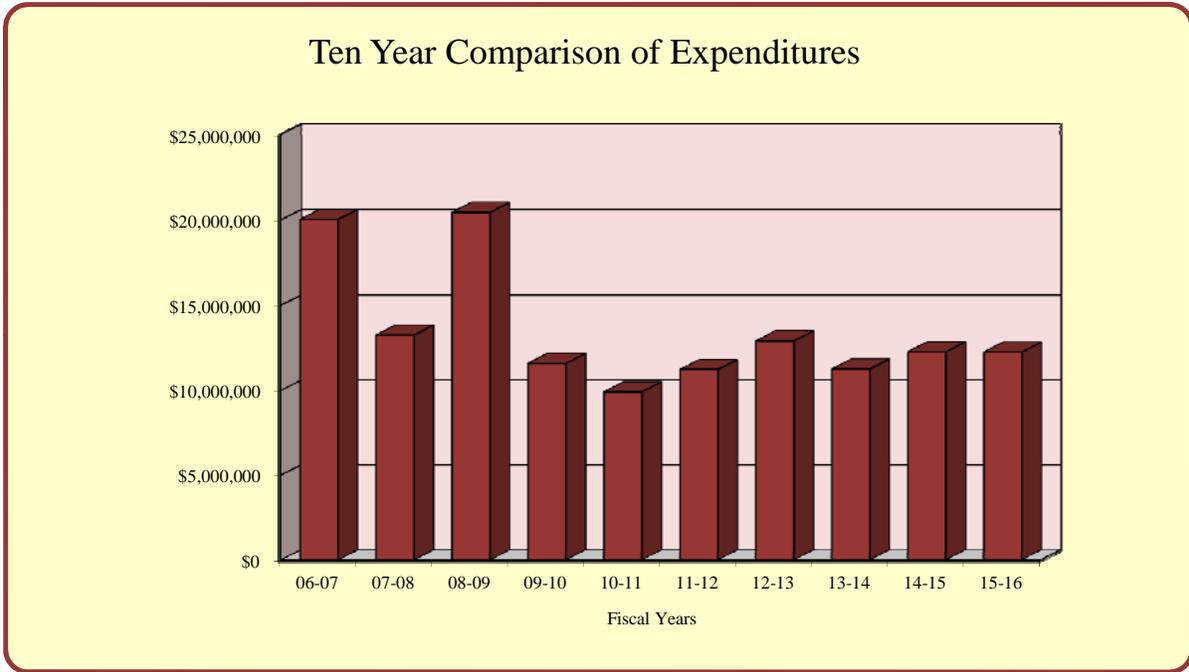
Divisions

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

Description

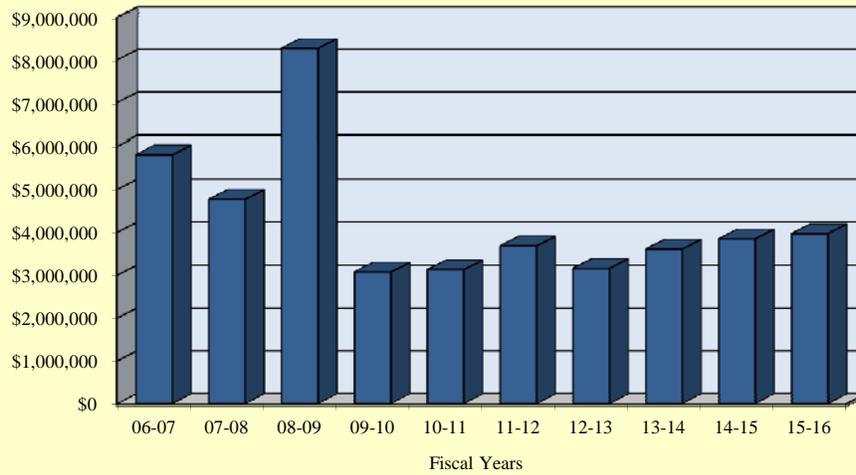
These budgets are not specific to any department and are grouped in this non-departmental designation.

Non-departmental					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ -	\$ -	\$ 82,349	\$ 62,612	\$ 110,000
Operations	57,273	21,185	7,000	7,000	2,500
Capital projects	3,169,991	3,128,081	3,735,495	3,412,730	3,222,000
Debt service	415,850	418,975	412,538	420,475	422,313
UTOPIA pledge payments	2,078,890	2,326,540	2,189,530	2,237,100	2,281,785
Transfers	4,818,285	4,505,969	4,430,552	6,260,681	6,219,147
Total expenditures	10,540,289	10,400,750	10,857,464	12,400,598	12,257,745
Actual/Budgeted increase in fund balance	689,398	2,516,351	405,000	154,525	-
Totals	\$ 11,229,687	\$ 12,917,101	\$ 11,262,464	\$ 12,555,123	\$ 12,257,745



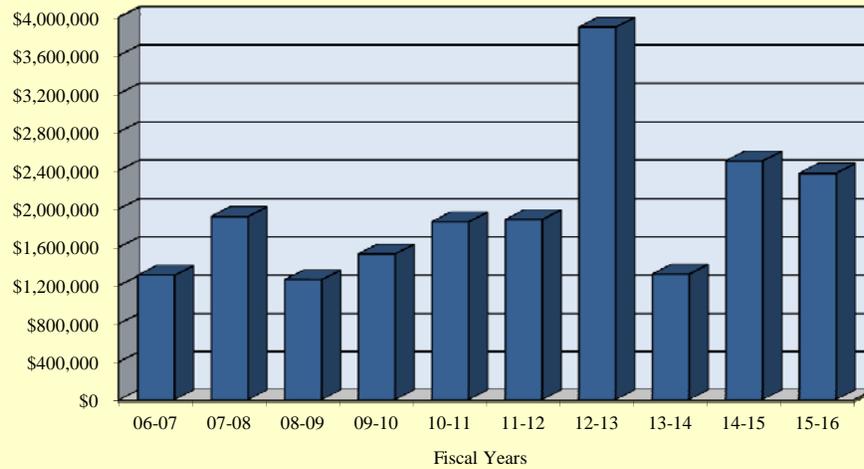
Non-departmental					
General Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Personnel	\$ -	\$ -	\$ 82,349	\$ 62,612	\$ 110,000
Operations					
Capital equipment					
Debt service					
Transfers	3,680,285	3,153,677	3,523,014	3,782,476	3,853,834
Total expenditures	3,680,285	3,153,677	3,605,363	3,845,088	3,963,834
Actual/Budgeted increase in fund balance					
Totals	\$ 3,680,285	\$ 3,153,677	\$ 3,605,363	\$ 3,845,088	\$ 3,963,834

Ten Year Comparison of Expenditures



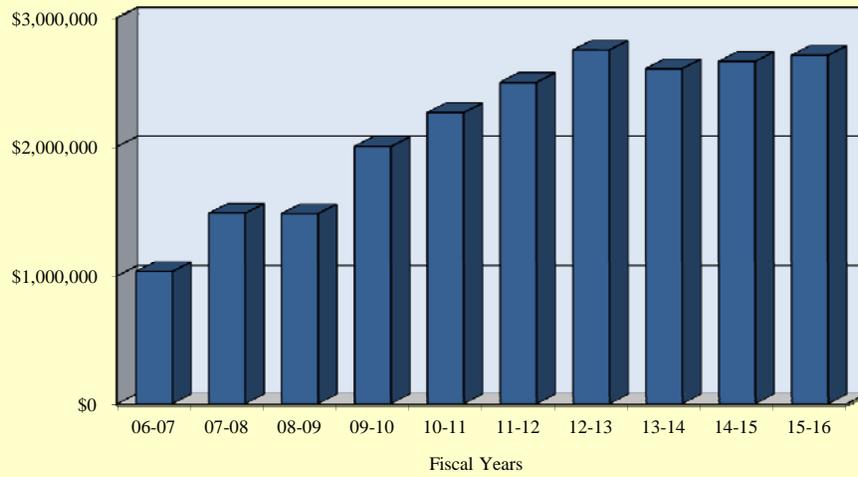
Non-departmental					
Impact Fee Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
Operations	\$ 57,273	\$ 21,185	\$ 7,000	\$ 7,000	\$ 2,500
Transfers	1,138,000	1,352,292	907,538	2,478,205	2,365,313
Total expenditures	1,195,273	1,373,477	914,538	2,485,205	2,367,813
Actual/Budgeted increase in fund balance	689,398	2,516,351	405,000	154,525	-
Totals	\$ 1,884,671	\$ 3,889,828	\$ 1,319,538	\$ 2,639,730	\$ 2,367,813

Ten Year Comparison of Expenditures



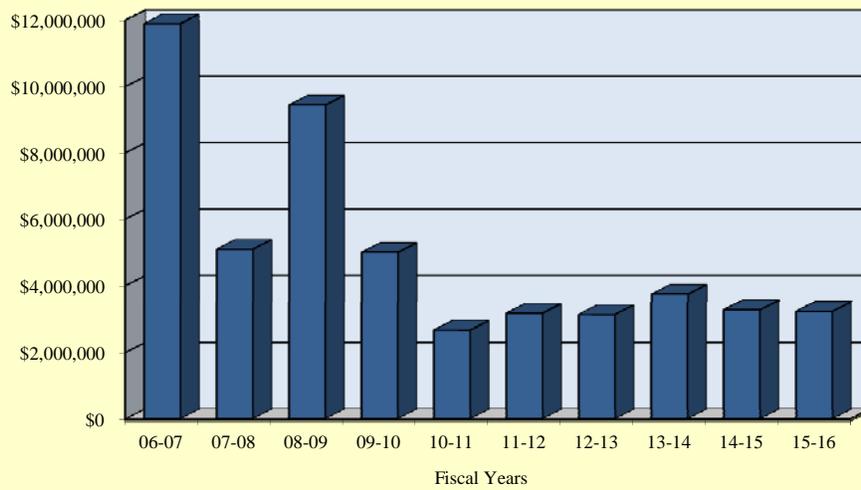
Non-departmental					
Debt Service Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14		
Debt service	\$ 415,850	\$ 418,975	\$ 412,538	\$ 420,475	\$ 422,313
UTOPIA pledge payments	2,078,890	2,326,540	2,189,530	2,237,100	2,281,785
Total expenditures	2,494,740	2,745,515	2,602,068	2,657,575	2,704,098
Actual/Budgeted increase in fund balance					
Totals	\$ 2,494,740	\$ 2,745,515	\$ 2,602,068	\$ 2,657,575	\$ 2,704,098

Ten Year Comparison of Expenditures



Non-departmental Capital Projects Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2011-12	2012-13	2013-14	2014-15	2015-16
Capital projects	\$ 3,169,991	\$ 3,128,081	\$ 3,735,495	\$ 3,412,730	\$ 3,222,000
Total expenditures	3,169,991	3,128,081	3,735,495	3,412,730	3,222,000
Actual/Budgeted increase in fund balance					
Totals	\$ 3,169,991	\$ 3,128,081	\$ 3,735,495	\$ 3,412,730	\$ 3,222,000

Ten Year Comparison of Expenditures



Layton City Corporation

Section VI

Enterprise Funds
GAAP Basis Schedules

Water Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
Water sales	\$5,582,305	\$6,194,867	\$5,952,842	\$6,100,000	\$6,100,000	\$6,100,000
Turn off fees	50,975	48,450	54,945	58,000	58,000	58,000
Meter sales	60,140	78,640	66,866	40,000	40,000	50,000
Bad debts recovered	3,925	6,176		2,000	2,000	2,000
Bad debt write-off	(42,618)	(34,921)	(34,921)	(35,000)	(35,000)	(35,000)
Late fees	102,300	103,000	107,445	108,000	108,000	105,000
Sundry	4,735	5,915	5,915	2,000	2,000	2,000
Total revenues	5,761,762	6,402,127	6,153,092	6,275,000	6,275,000	6,282,000
Expenses:						
Personnel	985,641	1,023,400	1,264,771	1,233,324	1,233,324	1,229,452
Operations	3,260,483	3,064,232	3,594,959	3,079,121	3,079,121	3,436,644
Depreciation	874,404	881,080	886,314	874,000	874,000	886,000
Total operating expenses	5,120,528	4,968,712	5,746,044	5,186,445	5,186,445	5,552,096
Operating income	641,234	1,433,415	407,048	1,088,555	1,088,555	729,904
Nonoperating revenues (expenses):						
Interest income	15,452	18,429	5,894	11,000	11,000	6,000
Water connection , new user fees	58,561	107,006	1,400	10,000	10,000	56,500
Water impact fees	248,034	362,850	208,660	166,000	166,000	175,000
Exaction fees	12,607	14,207	92,297			75,000
Gain on sale of capital assets		37,994	(8,875)			
Developer payments						
Interest expense and agents fees	(32,847)	(21,298)	(3,000)		(20,303)	
Income	943,041	1,952,603	703,424	1,275,555	1,255,252	1,042,404
Transfers and contributions:						
Transfers in						
Transfers out						
Transfers out for taxes in lieu	(81,733)	(91,253)	(91,484)	(93,380)	(91,484)	(97,528)
Contributed water lines and water stock	503,748	732,253	784,593			
Changes in net assets	\$1,365,056	\$2,593,603	\$1,396,533	\$1,182,175	\$1,163,768	\$944,876

Reconciliation to Cash

Changes in net assets	\$1,365,056	\$2,593,603	\$1,396,533	\$1,182,175	\$1,163,768	\$944,876
Add depreciation	874,404	881,080	886,314	874,000	874,000	886,000
Capital projects and equipment	(386,005)	(3,395,375)	(1,739,095)	(2,488,798)	(2,348,916)	(2,621,575)
Less contributed capital	(503,748)	(732,253)	(784,593)			
Debt service principal	(335,000)	(345,000)	(355,000)			
Net changes to assets and liabilities	(464,019)	465,623	(229,190)			
Cash and equivalents at beginning of year	2,082,328	2,633,016	2,100,694	994,491	994,491	683,343
Cash and equivalents at end of year	2,633,016	2,100,694	1,275,663	561,868	683,343	(107,356)
Less cash for carryover projects	(334,485)	(544,054)	(281,172)			
Available cash and equivalents	\$2,298,531	\$1,556,640	\$994,491	\$561,868	\$683,343	(\$107,356)

Reconciliation to Non GAAP Basis

Total operating expenses	\$5,120,528	\$4,968,712	\$5,746,044	\$5,186,445	\$5,186,445	\$5,552,096
Capital projects and equipment	386,005	3,410,550	2,523,688	2,488,798	2,348,916	2,621,575
Bad debt write-off	42,618	34,921	34,921	35,000	35,000	35,000
Debt principal	335,000	345,000	355,000			
Interest expense	32,847	21,298	3,000			
Transfers out for taxes in lieu	81,733	91,253	91,484	93,380	91,484	97,528
Transfers out						
Depreciation	(874,404)	(881,080)	(886,314)	(874,000)	(874,000)	(886,000)
Actual/Budgeted increase in net assets	1,014,707					
Total expenses and increase in net assets, non GAAP basis	\$6,139,034	\$7,990,654	\$7,867,823	\$6,929,623	\$6,787,845	\$7,420,199

Storm Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
Storm sewer fees	\$2,191,977	\$2,210,842	\$2,229,148	\$2,210,000	\$2,210,000	\$2,225,000
Sundry	1,600					
Total revenues	2,193,577	2,210,842	2,229,148	2,210,000	2,210,000	2,225,000
Expenses:						
Personnel	461,427	491,453	527,839	543,525	523,938	568,026
Operations	573,968	968,040	599,646	587,573	568,093	685,715
Depreciation	898,457	905,892	935,439	898,000	898,000	898,000
Total operating expenses	1,933,852	2,365,385	2,062,924	2,029,098	1,990,031	2,151,741
Operating income	259,725	(154,543)	166,224	180,902	219,969	73,259
Nonoperating revenues:						
Interest	14,916	19,220	19,621	10,200	10,200	15,000
Developer payments	24,491	325,000				
Impact fees east area	59,885	320,279	328,035	200,000	331,519	400,000
Impact fees central area	39,147	195,658	43,371	20,000	62,086	20,000
Impact fees west area	54,418	10,375	536,975		189,731	250,000
Income	452,582	715,989	1,094,226	411,102	813,505	758,259
Transfers and contributions:						
Transfers in						
Transfers out for taxes in lieu	(82,233)	(92,103)	(92,103)	(96,258)	(92,103)	(97,046)
Transfer out	(310,000)					
Contributed storm sewer lines	70,393	530,172	2,076,795			
Changes in net assets	\$130,742	\$1,154,058	\$3,078,918	\$314,844	\$721,402	\$661,213

Reconciliation to Cash

Changes in net assets	\$130,742	\$1,154,058	\$3,078,918	\$314,844	\$721,402	\$661,213
Add depreciation	898,457	905,892	935,439	898,000	898,000	898,000
Capital projects and equipment	(801,787)	(500,103)	(1,257,941)	(1,311,250)	(1,650,150)	(2,693,154)
Less capital contributions	(70,393)	(530,172)	(1,168,412)			
Net changes to assets and liabilities	(86,223)	156,656	(476,003)			
Cash and equivalents at beginning of year	2,127,403	2,198,199	3,384,530	3,674,116	3,674,116	3,643,368
Cash and equivalents at end of year	2,198,199	3,384,530	4,496,531	3,575,710	3,643,368	2,509,427
Less cash for carryover projects	(875,999)	(74,287)	(822,415)			
Available cash and equivalents	\$1,322,200	\$3,310,243	\$3,674,116	\$3,575,710	\$3,643,368	\$2,509,427

Reconciliation to Non GAAP Basis

Total operating expenses	\$1,933,852	\$2,365,385	\$2,062,924	\$2,029,098	\$1,990,031	\$2,151,741
Capital projects and equipment	801,787	500,103	1,257,941	1,311,250	1,650,150	2,693,154
Transfer fee in lieu	82,233	92,103	92,103	96,258	92,103	97,046
Transfer to other funds	310,000					
Depreciation	(898,457)	(905,892)	(935,439)	(898,000)	(898,000)	(898,000)
Actual/Budgeted increase in net assets	683,264	488,707	631,802	197,339	695,000	
Total expenses and increase in net assets, non GAAP basis	\$2,912,679	\$2,540,406	\$3,109,331	\$2,735,945	\$3,529,284	\$4,043,941

Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2010-11	2011-12	2013-14			
Revenues:						
Sewer fees	\$4,564,998	\$4,726,452	\$5,549,486	\$6,702,861	\$6,702,861	\$7,854,033
Sundry	4,320	10,309	10,539	2,000	2,000	5,000
Total revenues	4,569,318	4,736,761	5,560,025	6,704,861	6,704,861	7,859,033
Expenses:						
Personnel	941,943	981,056	742,802	768,172	768,172	780,226
Operations	3,131,085	3,529,542	3,952,596	4,975,424	4,975,424	6,413,876
Depreciation	434,085	406,470	416,788	434,085	434,085	434,085
Total operating expenses	4,507,113	4,917,068	5,112,186	6,177,681	6,177,681	7,628,187
Operating income (loss)	62,205	(180,307)	447,839	527,180	527,180	230,846
Nonoperating revenues:						
Interest income	8,863	9,767	10,133	8,000	8,000	10,000
Sewer connection fees	27,189	314,022	1,976	5,000	5,000	2,500
Income (loss)	98,257	143,482	459,948	540,180	540,180	243,346
Transfers and contributions:						
Transfers out for taxes in lieu	(32,307)	(36,250)	(36,250)	(37,524)	(37,524)	(38,421)
Contributed sewer lines	26,640	171,539	360,425			
Changes in net assets	\$92,590	\$278,771	\$784,123	\$502,656	\$502,656	\$204,925

Reconciliation to Cash

Changes in net assets	\$92,590	\$278,771	\$784,123	\$502,656	\$502,656	\$204,925
Add depreciation	434,085	406,470	416,788	434,085	434,085	434,085
Capital projects and equipment	(233,954)	(489,659)	(294,213)	(1,305,241)	(1,887,213)	(966,675)
Less contributed capital	(26,640)	(171,539)	(360,425)			
Net changes to assets and liabilities	74,804	127,864				
Cash and equivalents at beginning of year	1,255,668	1,596,553	1,748,460	1,712,761	1,712,761	762,289
Cash and equivalents at end of year	1,596,553	1,748,460	2,294,733	1,344,261	762,289	434,624
Less cash for carryover projects	(265,833)	(432,380)	(581,972)			
Available cash and equivalents	\$1,330,720	\$1,316,080	\$1,712,761	\$1,344,261	\$762,289	\$434,624

Reconciliation to Non GAAP Basis

Total operating expenses	\$4,507,113	\$4,917,068	\$5,112,186	\$6,177,681	\$6,177,681	\$7,628,187
Capital projects and equipment	233,954	489,659	294,213	1,305,241	1,887,213	966,675
Transfers out	32,307	36,250	36,250	37,524	37,524	38,421
Depreciation	(434,085)	(406,470)	(416,788)	(434,085)	(434,085)	(434,085)
Actual/Budgeted increase in net assets	266,081					
Total expenses and increase in net assets, non GAAP basis	\$4,605,370	\$5,036,507	\$5,025,861	\$7,086,361	\$7,668,333	\$8,199,198

Refuse Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
Service fees	\$2,563,867	\$2,741,668	\$2,787,593	\$2,775,000	\$2,775,000	\$2,932,440
Total revenues	2,563,867	2,741,668	2,787,593	2,775,000	2,775,000	2,932,440
Expenses:						
Personnel	64,848	66,842	70,985	72,914	72,914	72,342
Operations	2,603,288	2,643,184	2,689,303	2,720,401	2,720,401	2,780,081
Total operating expenses	2,668,136	2,710,026	2,760,288	2,793,315	2,793,315	2,852,423
Operating income (loss)	(104,269)	31,642	27,305	(18,315)	(18,315)	80,017
Non operating revenues:						
Interest income	2,165	2,794	1,369	1,500	1,500	1,500
Changes in net assets	(\$102,104)	\$34,436	\$28,674	(\$16,815)	(\$16,815)	\$81,517

Reconciliation to Cash

Changes in net assets	(\$102,104)	\$34,436	\$28,674	(\$16,815)	(\$16,815)	\$81,517
Capital projects and equipment				(\$30,750)	(\$30,750)	
Net changes to assets and liabilities	73	(33,818)	18,787			
Cash balance at beginning of year	352,499	250,468	251,086	298,547	298,547	250,982
Cash balance at end of year	\$250,468	\$251,086	\$298,547	\$250,982	\$250,982	\$332,499

Reconciliation to Non GAAP Basis

Total operating expenses	\$2,668,136	\$2,710,026	\$2,760,288	\$2,793,315	\$2,793,315	\$2,852,423
Capital equipment				\$30,750	\$30,750	
Actual/Budgeted increase in net assets		34,435	28,672			81,517
Total expenses and increase in net assets, non GAAP basis	\$2,668,136	\$2,744,461	\$2,788,960	\$2,824,065	\$2,824,065	\$2,933,940

Street Lighting Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
Street lighting fees			\$562,527	\$500,000	\$560,000	\$560,000
Contractor lighting fixture fees			296,080	100,000	100,000	100,000
Total revenues			858,607	600,000	660,000	660,000
Expenses:						
Personnel						
Operations			689,940	321,000	321,000	361,000
Total operating expenses			689,940	321,000	321,000	361,000
Operating income			168,667	279,000	339,000	299,000
Nonoperating revenues:						
Interest			148			
Transfers and contributions:						
Transfers in			312,787	465,000	465,000	87,000
Capital contributions			50,600			
Changes in net assets			\$532,054	\$744,000	\$804,000	\$386,000

Reconciliation to Cash

Changes in net assets			\$532,054	\$744,000	\$804,000	\$386,000
Capital projects and equipment			(295,450)	(744,000)	(744,000)	(416,000)
Less capital contributions			(50,600)			
Net changes to assets and liabilities			(53,700)			
Cash and equivalents at beginning of year				132,304	132,304	192,304
Cash and equivalents at end of year			132,304	132,304	192,304	162,304
Less cash for carryover projects						
Available cash and equivalents			\$132,304	\$132,304	\$192,304	\$162,304

Reconciliation to Non GAAP Basis

Total operating expenses			\$689,940	\$321,000	\$321,000	\$361,000
Capital projects and equipment			295,450	744,000	744,000	416,000
Total expenses and increase in net assets, non GAAP basis			\$985,390	\$1,065,000	\$1,065,000	\$777,000

Swimming Pool Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
Admissions	\$247,638	\$252,215	\$240,910	\$225,000	\$240,000	\$240,000
Locker fees	1,086	870	593	600	600	600
Lessons	93,012	99,403	110,118	76,000	90,000	90,000
Raft rentals	53,706	44,415	39,514	44,000	44,000	40,000
Racket ball admissions	14,868	14,628	12,847	12,500	12,500	12,500
Concessions gross profit	9,951	14,680	13,400	8,500	8,500	13,500
Group reservations	32,063	31,360	30,660	25,000	30,000	30,000
Sales tax	(20,560)	(21,830)	(21,629)	(19,500)	(19,500)	(20,500)
Office rental income	18,787	18,790	18,790	18,790	18,790	18,790
Gym and pool trade	26,568	26,565	26,565	26,565	26,565	26,565
Sundry	140	231	65			
Total revenues	477,259	481,327	471,833	417,455	451,455	451,455
Expenses:						
Personnel	563,620	571,610	576,364	574,205	574,205	571,395
Operations	341,087	339,309	346,064	331,473	331,473	345,108
Depreciation	65,678	74,248	71,450	74,248	74,248	74,248
Total operating expenses	970,385	985,167	993,878	979,926	979,926	990,751
Operating loss	(493,126)	(503,840)	(522,045)	(562,471)	(528,471)	(539,296)
Non operating income:						
Contributed capital						
Loss	(493,126)	(503,840)	(522,045)	(562,471)	(528,471)	(539,296)
Transfers:						
Transfers in	481,636	475,762	435,000	475,000	475,000	385,000
Change in net assets	(\$11,490)	(\$28,078)	(\$87,045)	(\$87,471)	(\$53,471)	(\$154,296)

Reconciliation to Cash

Change in net assets	(\$11,490)	(\$28,078)	(\$87,045)	(\$87,471)	(\$53,471)	(\$154,296)
Add depreciation	65,678	74,248	71,450	74,248	74,248	74,248
Capital projects and equipment	(42,850)	(12,346)	(42,260)	(20,000)	(20,000)	
Net changes to assets and liabilities	(35,784)	(7,517)	23,216			
Cash and equivalents at beginning of year	320,027	295,581	321,888	287,249	287,249	288,026
Cash and equivalents at end of year	\$295,581	\$321,888	\$287,249	\$254,026	\$288,026	\$207,978

Reconciliation to Non GAAP Basis

Total operating expenses	\$970,385	\$985,167	\$993,878	\$979,926	\$979,926	\$990,751
Capital projects and equipment	42,850	12,346	42,260	20,000	20,000	
Depreciation	(65,678)	(74,248)	(71,450)	(74,248)	(74,248)	(74,248)
Actual/Budgeted increase in net assets	11,616	33,824				
Total expenses and increase in net assets, non GAAP basis	\$959,173	\$957,089	\$964,688	\$925,678	\$925,678	\$916,503

Telecom Infrastructure Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
Service fees	\$8,740	\$16,776	\$13,751	\$20,473	\$20,473	\$21,260
Total revenues	8,740	16,776	13,751	20,473	20,473	21,260
Expenses:						
Personnel						
Operations	8,252	160,255	269,044	245,473	245,473	253,010
Total operating expenses	8,252	160,255	269,044	245,473	245,473	253,010
Operating income (loss)	488	(143,479)	(255,293)	(225,000)	(225,000)	(231,750)
Non operating revenues:						
Interest		125	32			
Transfer from general fund		142,265	342,000	225,000	225,000	221,000
Changes in net assets	\$488	(\$1,089)	\$86,739	\$0	\$0	(\$10,750)

Reconciliation to Cash

Changes in net assets	\$488	(\$1,089)	\$86,739	\$0	\$0	(\$10,750)
Net changes to assets and liabilities	(395)	549	(1,454)			
Cash balance at beginning of year	0	93	0	85,285	85,285	85,285
Cash balance at end of year	\$93	(\$447)	\$85,285	\$85,285	\$85,285	\$74,535

Reconciliation to Non GAAP Basis

Total operating expenses	\$8,252	\$160,255	\$269,044	\$245,473	\$245,473	\$253,010
Actual/Budgeted increase in net assets	488					
Total expenses and increase in net assets, non GAAP basis	\$8,740	\$160,255	\$269,044	\$245,473	\$245,473	\$253,010

Emergency Medical Services Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
EMS grants	\$7,024	\$19,560				
Paramedic fees - county	15,357	15,516	16,192	\$16,000	\$16,000	\$16,000
Paramedic fees - city	266,396	285,791	280,120	285,000	285,000	285,000
Transportation fees	2,830,975	2,888,386	3,123,080	2,900,000	3,100,000	3,200,000
Supply fees	203,768	212,711	231,800	219,000	219,000	225,000
Medicaid allowance	(1,284,878)	(1,413,776)	(1,507,078)	(1,400,000)	(1,400,000)	(1,500,000)
Bad debt recovered	43,737	55,538	60,556	54,000	54,000	55,000
Bad debt write-off	(459,237)	(378,875)	(438,739)	(385,000)	(385,000)	(385,000)
Sundry	2,115	134,913	18,419			
Total revenues	1,625,257	1,819,764	1,784,350	1,689,000	1,889,000	1,896,000
Expenses:						
Personnel	1,860,815	1,895,762	1,907,049	2,030,105	2,030,105	2,087,558
Operations	324,281	301,664	340,116	322,482	292,482	434,488
Depreciation	132,397	100,286	98,263	100,286	100,286	100,286
Total operating expenses	2,317,493	2,297,712	2,345,428	2,452,873	2,422,873	2,622,332
Operating (loss)	(692,236)	(477,948)	(561,078)	(763,873)	(533,873)	(726,332)
Nonoperating revenues:						
Interest income	1,685	2,192	1,981	800	800	800
Gain (loss) on sale of fixed assets	(35,550)					
Transfers and contributions:						
Transfers in						
Davis County contribution	625,000	637,125	660,177	649,485	649,485	660,177
Change in net assets	(\$101,101)	\$161,369	\$101,080	(\$109,228)	\$116,412	(\$60,995)

Reconciliation to Cash

Change in net assets	(\$101,101)	\$161,369	\$101,080	(\$109,228)	\$116,412	(\$60,995)
Add depreciation	132,397	100,286	98,263	100,286	100,286	100,286
Capital projects and equipment	(137,212)	(13,233)	(168,302)	(160,000)	(168,303)	(200,000)
Net change in assets and liabilities	34,330	(34,161)	(6,050)			
Cash and equivalents at beginning of year	300,029	228,443	442,704	467,695	467,695	516,090
Cash and equivalents at end of year	\$228,443	\$442,704	\$467,695	\$298,753	\$516,090	\$355,381

Reconciliation to Non GAAP Basis

Total operating expense	\$2,317,493	\$2,297,712	\$2,345,428	\$2,452,873	\$2,422,873	\$2,622,332
Capital projects and equipment	150,200	13,233	168,302	160,000	168,303	200,000
Bad debt write-off	459,237	378,875	438,739	385,000	385,000	385,000
Loss on sale of assets		35,550				
Depreciation	(132,397)	(100,286)	(98,263)	(100,286)	(100,286)	(100,286)
Actual/Budgeted increase in net assets						
Total expenses and increase in net assets, non GAAP basis	\$2,794,533	\$2,625,084	\$2,854,206	\$2,897,587	\$2,875,890	\$3,107,046

Athletic Programs Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2014-15	Current Year Estimate 2014-15	Proposed Budget 2015-16
	2011-12	2012-13	2013-14			
Revenues:						
Athletic program fees	\$327,528	\$314,804	\$326,520	\$320,000	\$320,000	\$320,000
Total revenues	327,528	314,804	326,520	320,000	320,000	320,000
Expenses:						
Personnel	99,974	101,637	96,273	107,136	107,136	108,000
Operations	199,954	197,075	206,027	212,864	212,864	212,000
Depreciation						
Total operating expenses	299,928	298,712	302,300	320,000	320,000	320,000
Changes in net assets	\$27,600	\$16,092	\$24,220			

Reconciliation to Cash

Changes in net assets	\$27,600	\$16,092	\$24,220			
Depreciation						
Net changes to assets and liabilities	18,758	(29,329)	1,342			
Cash and equivalents at beginning of year	64,951	111,309	98,072	\$123,634	\$123,634	\$123,634
Cash and equivalents at end of year	\$111,309	\$98,072	\$123,634	\$123,634	\$123,634	\$123,634

Reconciliation to Non GAAP Basis

Total operating expenses	\$299,928	\$298,712	\$302,300	\$320,000	\$320,000	\$320,000
Depreciation						
Actual/Budgeted increase in net assets		27,600	24,220			
Total expenses and increase in net assets, non GAAP basis	\$299,928	\$326,312	\$326,520	\$320,000	\$320,000	\$320,000

Layton City Corporation

Section VII

Capital Projects
And Miscellaneous

GENERAL FUND
Capital Improvement Plan Summary
2015/2016

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
Finance							
Accounting Division							
ERP Financial System (HR, Payroll)	\$ 100,000	\$ 100,000					
Management Services Department:							
Facilities Division							
Station 52 roof	\$ 27,000	\$ 27,000					
Station 52 & 53 HVAC Replacement (4 units)	26,000	26,000					
Public Works shop HVAC (4 units)	26,000	26,000					
Fire Department:							
Fire Division							
Station #4 Construction	\$ 413,000		\$ 413,000				
Public Works Department:							
Streets Division							
Talbot (Gentile to 225 North) Reconstruction (Tied to storm drain project)	\$ 425,000			\$ 425,000			
I425 North Overpass Environmental	70,000		70,000				
Hillfield Road Interchange	100,000		100,000				
Antelope Drive - Woodland Park to 2200 West	135,000		135,000				
Antelope Drive - HWY 89	20,000			20,000			
Sidewalk Repair/Replacement	300,000	300,000					
Layton Parkway Walls	60,000		60,000				
Layton Parkway Developer Payback	195,000		195,000				
Hillfield and Antelope Intersection	230,000		230,000				
UTA Rail Crossing / Sidewalk Upgrades	95,000	72,000		23,000			
Master Transportation, CIP & Impact Fee Update	40,000		40,000				
Street Widening/ Cul-de-sac Improvements	100,000			100,000			
Parks and Recreation Department:							
Parks Division							
Neighborhood park construction (Northeast site)	\$ 700,000		\$ 700,000				
Conference center lighting	100,000	100,000					
Ellison park playground	30,000	30,000					
Parks and Recreation Department:							
Recreation Division							
Amphitheater improvements	\$ 30,000	\$ 30,000					
Total Governmental Funds	\$ 3,222,000	\$ 711,000	\$ 1,943,000	\$ 568,000	\$ -	\$ -	\$ -

ENTERPRISE FUNDS
Capital Improvement Plan Summary
2015/2016

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources					
		General Fund	Special Revenue Funds	Grants	Enterprise Funds		
					Revenues	Impact Fees	
Street Lighting Fund:							
Residential Street Lighting	\$ 166,000	\$ 87,000				\$ 79,000	
Antelope Drive and 1000 W Street Lighting	250,000					250,000	
Total Street Lighting Fund	\$ 416,000	\$ 87,000	\$ -	\$ -	\$ -	\$ 329,000	
Water Fund:							
Registers/Meter Change Out	\$ 700,000					\$ 700,000	
I-15 & Hillfield Road Interchange	135,000					135,000	
Wasatch - Fort Lane to Fairfield	400,000					400,000	
Well Rehabilitation - Hillfield Well	200,000					200,000	
Waterline Repair Project	300,000					300,000	
Davis Drive Waterline Replacement	330,000					330,000	
Water Fill Station	80,000					80,000	
Telemetry Upgrade (5 Wells and Snow Canyon Tank)	150,000					150,000	
Oakridge Booster Station Transmission Line	250,000						250,000
Total Water Fund	\$ 2,545,000	\$ -	\$ -	\$ -	\$ -	\$ 2,295,000	\$ 250,000
Sewer Fund:							
Aircraft and Birch Sewer Replacement	\$ 125,000					\$ 125,000	
Hill Villa Subdivision (650 N Main Street) (Tied to water project)	320,000					320,000	
2600 North and 935 East Sewer Lining	100,000					100,000	
Layton Parkway Evergreen Farms Sewer Connection	45,000					45,000	
Sewer Line Repairs	150,000					150,000	
Televise Existing Sanitary Sewer System	125,000					125,000	
Camera Truck Software Upgrade	35,000					35,000	
Total Sewer Fund	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000	

ENTERPRISE FUNDS
Capital Improvement Plan Summary
2015/2016

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources					
		General Fund		Special Revenue Funds	Grants	Enterprise Funds	
						Revenues	Impact Fees
Storm Sewer Fund:							
Storm Sewer Fund - East Area:							
Talbot Storm Drain (Gentile to 225 North) (Tied to street project)	\$ 250,000					\$ 250,000	
Adams Farms Storm Drain (850 North 1150 East)	160,000					160,000	
Nalder Street (1300 E) Storm Drain (Gordon to 1225 N)	320,000					320,000	
Nayon Street (1250 E) Storm Drain (1325 N to 1375 N)	100,000					100,000	
Miscellaneous Storm Drain Repairs	100,000					100,000	
Adams Farms Storm Drain (850 North 1150 East)	415,000						415,000
Storm Sewer Fund:							
Storm Sewer Fund - Central Area:							
Bamberger Storm Drain	\$ 900,000					750,000	150,000
Storm Sewer Fund:							
Storm Sewer Fund - West Area:							
Villas at Harmony Place Detention Pond (475 S and 2200 W)	\$ 245,000						\$ 245,000
Layton Farms Easement	80,000						80,000
Storm Drain Master Plan Update	40,000						40,000
Total Storm Sewer Fund	\$ 2,610,000	\$ -	\$ -	\$ -	\$ -	\$ 1,680,000	\$ 930,000
EMS Fund:							
Replace Engine # 8 - partial	\$ 200,000	\$ -				\$ 200,000	
Total Pool Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
Total Enterprise Funds	\$ 6,671,000	\$ 87,000	\$ -	\$ -	\$ -	\$ 5,404,000	\$ 1,180,000
All Funds Total	\$ 9,893,000	\$ 798,000	\$ 1,943,000	\$ 568,000	\$ -	\$ 5,404,000	\$ 1,180,000

Contributions to Outside Agencies	
Davis Arts Council	50,000
Layton High graduation bash	200
Northridge High graduation bash	200
Community Action Council	25,000
Boys and Girls club	1,000
Davis Citizens Coalition Against Violence	800
	<hr/>
Total contributions	<u><u>\$77,200</u></u>

The City Council has determined to make the above contributions to the entities or activities listed. It is their determination that the activities benefit the City and citizens of Layton.

2015-2016 SCHEDULE OF WAGES		
ELECTED OFFICERS WAGES		
Mayor	\$25,900	Per year
Council members	14,900	Per year
STATUTORY OFFICERS; WAGE RANGES		
	Per Annum	
	<u>Minimum</u>	<u>Maximum</u>
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>Elective, statutory and appointed 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. A copy of the detail compensation schedule for elective, statutory, appointed and regular employees is available upon request from the City Finance Department.</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.