



**Layton City Corporation**  
**Fiscal Year Budget**  
**2016—2017**

# **Layton City Corporation**

**Layton, Utah**

**Adopted Budget**

**Fiscal Year 2016 – 2017**

**Prepared by:  
Finance Department**

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Community • Prosperity • Choice

Mayor • Bob J Stevenson  
City Manager • Alex R. Jensen

• Council Members •  
Joyce F. Brown  
Bruce Davis  
Tom Day  
Scott Freitag  
Joy Petro

June 16, 2016

City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2016-2017. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 16-26 has been prepared to adopt the proposed budget, schedule of compensation for elective, statutory and appointed officers and set the property tax rate.

At your request and counsel, the proposed budget includes a 2% decrease in the property tax rate. The proposed property tax rate is 2% less than the certified tax rate, which is determined by the Davis County Clerk/Auditor and the Utah State Tax Commission. This decrease pertains to the City portion of a property owner's tax bill.

The total City budget including all funds, transfers and uses of fund balance and net assets is \$74,609,874. This is an increase over the prior year of \$2,572,236.

Revenues for all funds, excluding transfers and budgeted uses of fund balance are \$62,993,124. This is an increase of \$2,943,534 or 4.9%. Based on trends in sales tax revenue it is estimated that this revenue source will increase \$1,149,000. For budget year 2017 we have also added estimates for the new RAMP tax and Proposition 1 transportation tax. These two new taxes account for \$1,221,630 of the increase in revenue. Revenues for development impact fees and building permits continue to come in at levels that are above historical averages. Utility revenues, particularly in the water fund are not increasing at the same pace as development. It appears that conservation on the part of users has decreased consumption and revenue to the City.

In addition to current period revenues, \$3,290,159 of prior year fund balances and net assets will be appropriated. Approximately half of these funds come from the general fund balance and the remainder from the impact fee fund in support of growth related infrastructure projects.

Expenditures for all funds, excluding transfers to other funds and budgeted additions to fund balance are \$64,573,310. This is a decrease of (\$306,351) or (0.5%). This decrease does not appear to be very substantial when considering the City as a whole. However there are fluctuations in the individual funds and departments that warrant explanation. A 3% increase for total personnel costs is proposed in the budget. Projects associated with RAMP and Proposition 1 have attributed to the increases in expenditures. Increases in operational costs are mostly associated with street maintenance and needs in the utility funds. Capital equipment and projects fluctuate from year to year. Utility projects have been cut back to more sustainable levels for this budget year as net assets



have dwindled supporting projects in prior years. General projects have increased due to participation in State projects and timing of projects in the Capital Improvement Plan. Debt service on bonds was reduced in this budget due to the refinancing of the outstanding bond issue to a lower interest rate.

Expenditures for the General Fund total \$32,618,499. This is an increase of \$1,620,143 or 5.2%. Proposed increases in personnel and transfers to the capital projects fund account for most of this increase. A schedule of transfers is included on page 18.

The proposed budget includes an increase in the sanitary sewer utility rate. The North Davis Sewer District (NDSD) has approved a treatment cost increase of \$3.00 per residential connection per month. This cost, which is just over \$1,000,000, is proposed to be passed on to Layton City sanitary sewer customers. There are also increases in these areas for non-residential users which will be included in the consolidated fee schedule.

All of the City's expenditures have been reviewed carefully. Those approved have been deemed necessary for the City to maintain its current level of quality service to the community.

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 16-26

**ADOPTING THE BUDGET AND PROPERTY TAX RATE FOR LAYTON CITY FOR FISCAL YEAR JULY 1, 2016, THROUGH JUNE 30, 2017; 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 16, 2016, for the purpose of hearing all interested persons on the matter of said budget; and

**WHEREAS**, a public hearing has been advertised and held on Thursday, June 16, 2016, 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 a property tax rate of 0.001805, which is 2% less than 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, 2016, 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, 2016, shall be added as if herein included.

**SECTION VI: Severability.** If any section, subsection, sentence, clause or phrase of this ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, said portion shall be severed and such declaration shall not affect the validity of the remainder of this ordinance.

**SECTION VII: Effective Date.** This ordinance being necessary for the peace, health and safety of the City shall become effective immediately upon posting.

**PASSED AND ADOPTED** by the City Council of Layton, Utah, this 16th day of June, 2016.



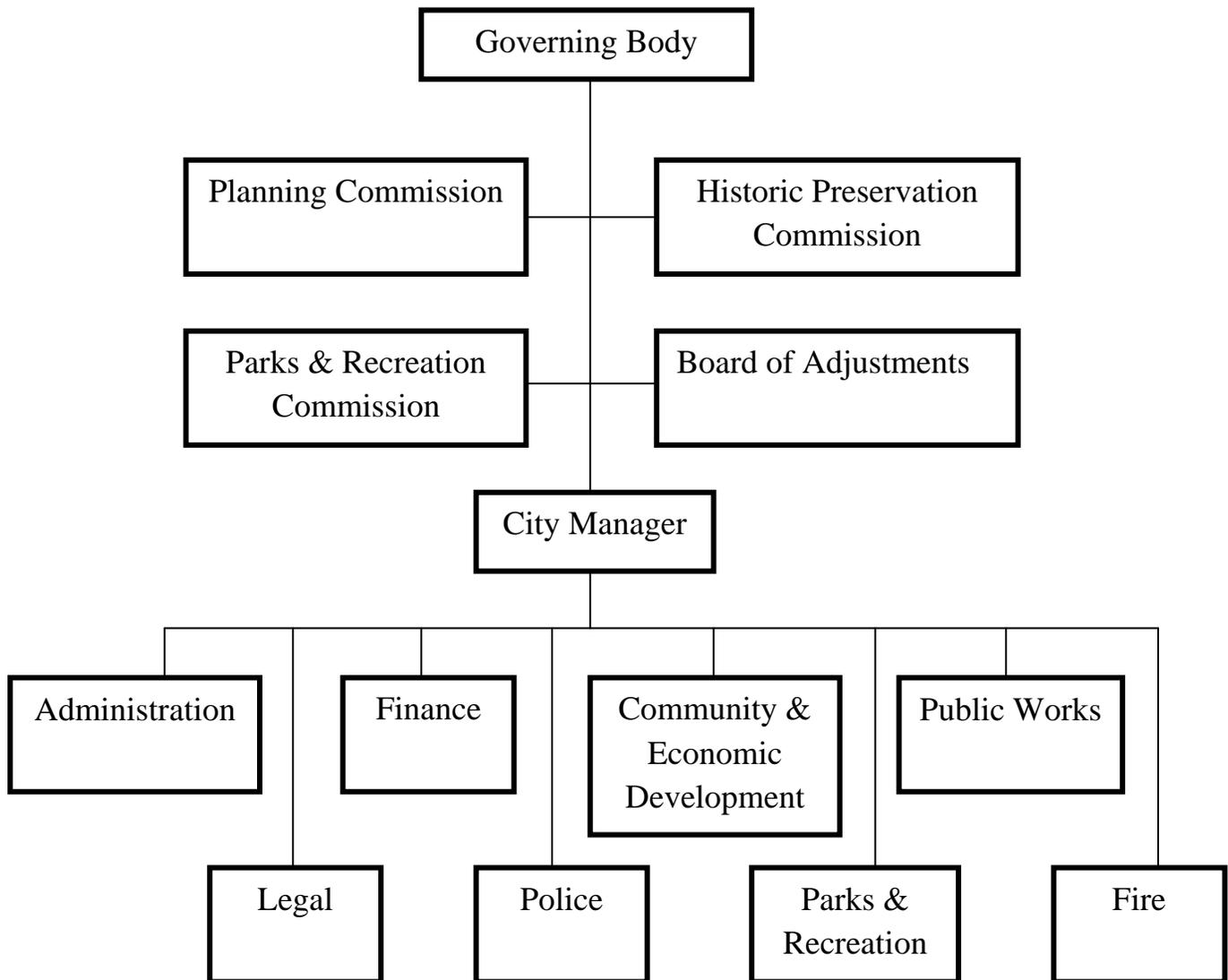
ATTEST:

*Thieda Wellman*  
THIEDA WELLMAN, City Recorder

*Robert J. Stevenson*  
ROBERT J STEVENSON, Mayor

# Layton City Corporation

## Organizational 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 2016-2017. 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	103

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

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

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

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

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

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

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

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

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# Layton City Corporation

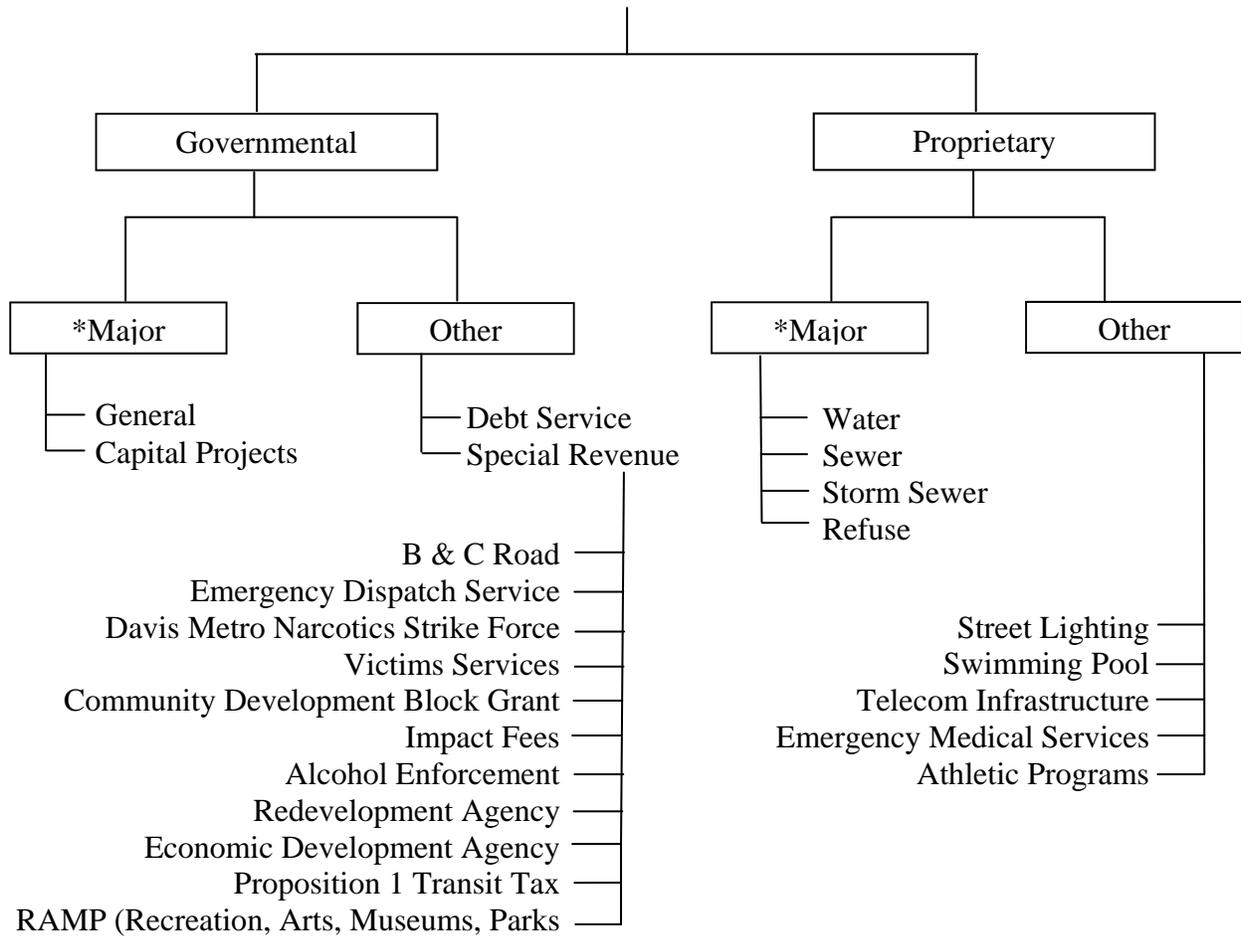
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## Section I

### City Wide Schedules

# Layton City Funds



**\*Major Fund:**

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

# LAYTON CITY CORPORATION

## CITY WIDE SUMMARY OF REVENUES, EXPENDITURES AND EXPENSES

	Major Governmental Funds		(1) Other	Total
	General	Capital Projects	Governmental Funds	Governmental Funds
<b>Revenues:</b>				
Property tax	\$ 6,778,979	\$ -	\$ 1,221,630	\$ 8,000,609
Uniform vehicle fees	500,000	-	-	500,000
General sales and use tax	14,049,000	-	-	14,049,000
Franchise tax	257,207	-	-	257,207
Telecommunications tax	800,000	-	-	800,000
Energy sales and use tax	3,800,000	-	-	3,800,000
Transient room tax	175,000	-	-	175,000
Permits and licenses	1,610,000	-	-	1,610,000
Intergovernmental	400,300	-	3,714,291	4,114,591
Charges for services	767,000	-	500,000	1,267,000
Interest	50,000	-	8,500	58,500
Fines and forfeitures	290,000	-	-	290,000
Miscellaneous	754,000	-	-	754,000
Impact fees	-	-	1,325,000	1,325,000
Subtotal	30,231,486		6,769,421	37,000,907
Transfers from other funds	1,075,788	3,549,483	2,853,820	7,479,091
Appropriation of fund balance/net assets	1,311,225	-	1,838,289	3,149,514
<b>Total revenues</b>	<b>\$ 32,618,499</b>	<b>\$ 3,549,483</b>	<b>\$ 11,461,530</b>	<b>\$ 47,629,512</b>
<b>Expenditures and expenses:</b>				
Personnel	\$ 22,359,951	\$ -	\$ 936,139	\$ 23,296,090
Operations	4,489,644	-	2,524,808	7,014,452
Capital equipment	839,601	-	61,382	900,983
Capital projects	-	3,549,483	2,382,112	5,931,595
Debt service	-	-	3,100,795	3,100,795
Contingency	50,000	-	-	50,000
Subtotal	27,739,196	3,549,483	9,005,236	40,293,915
Transfers to other funds	4,879,303	-	2,276,500	7,155,803
Budgeted increase in fund balance/net assets	-	-	179,794	179,794
<b>Total expenditures and expenses</b>	<b>\$ 32,618,499</b>	<b>\$ 3,549,483</b>	<b>\$ 11,461,530</b>	<b>\$ 47,629,512</b>

(1) Schedules on following pages

Major Proprietary Funds				(1) Other Proprietary Funds	Total Proprietary Funds	City Wide Totals
Water	Storm Sewer	Sewer	Refuse			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000,609
-	-	-	-	-	-	500,000
-	-	-	-	-	-	14,049,000
-	-	-	-	-	-	257,207
-	-	-	-	-	-	800,000
-	-	-	-	-	-	3,800,000
-	-	-	-	-	-	175,000
-	-	-	-	-	-	1,610,000
-	-	-	-	760,177	760,177	4,874,768
6,446,500	2,255,000	8,914,247	2,984,740	3,700,850	24,301,337	25,568,337
6,000	15,000	10,000	1,500	800	33,300	91,800
-	-	-	-	-	-	290,000
2,000	-	5,000	-	45,403	52,403	806,403
175,000	670,000	-	-	-	845,000	2,170,000
6,629,500	2,940,000	8,929,247	2,986,240	4,507,230	25,992,217	62,993,124
-	95,000	95,000	-	657,500	847,500	8,326,591
-	-	-	-	140,645	140,645	3,290,159
<u>\$ 6,629,500</u>	<u>\$ 3,035,000</u>	<u>\$ 9,024,247</u>	<u>\$ 2,986,240</u>	<u>\$ 5,305,375</u>	<u>\$ 26,980,362</u>	<u>\$ 74,609,874</u>
\$ 1,358,402	\$ 645,993	\$ 815,320	\$ 77,563	\$ 2,699,379	\$ 5,596,657	\$ 28,892,747
3,144,534	510,969	7,043,537	2,857,702	1,793,996	15,350,738	22,365,190
44,000	107,000	44,000	-	239,000	434,000	1,334,983
965,000	610,000	750,000	-	573,000	2,898,000	8,829,595
-	-	-	-	-	-	3,100,795
-	-	-	-	-	-	50,000
5,511,936	1,873,962	8,652,857	2,935,265	5,305,375	24,279,395	64,573,310
567,045	232,353	371,390	-	-	1,170,788	8,326,591
550,519	928,685	-	50,975	-	1,530,179	1,709,973
<u>\$ 6,629,500</u>	<u>\$ 3,035,000</u>	<u>\$ 9,024,247</u>	<u>\$ 2,986,240</u>	<u>\$ 5,305,375</u>	<u>\$ 26,980,362</u>	<u>\$ 74,609,874</u>

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	Community Development Block Grant
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,058,361	-	397,850	47,074	341,232
Charges for services	-	500,000	-	-	-
Impact fees	-	-	-	-	-
Interest	100	1,400	-	-	-
Miscellaneous	-	-	-	-	-
Transfers from other funds	-	-	-	38,900	-
Appropriation of fund balance	-	69,744	128,763	-	-
<b>Total revenues</b>	<b>\$ 2,058,461</b>	<b>\$ 571,144</b>	<b>\$ 526,613</b>	<b>\$ 85,974</b>	<b>\$ 341,232</b>
<b>Expenditures:</b>					
Personnel	\$ 98,461	\$ 392,384	\$ 154,623	\$ 81,634	\$ 59,800
Operations	1,960,000	162,260	327,108	4,340	11,700
Capital equipment	-	16,500	44,882	-	-
Capital projects	-	-	-	-	269,732
Debt service	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Budgeted increase in fund balance	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,058,461</b>	<b>\$ 571,144</b>	<b>\$ 526,613</b>	<b>\$ 85,974</b>	<b>\$ 341,232</b>

Special Revenue						Debt Service	Total Other Governmental Funds
Impact Fee	Alcohol Enforcement	RAMP	Transit Tax Prop 1	Redevelopment Agency	Economic Development Agency	Debt Service	
\$ -	\$ -	\$ 150,000	\$ 1,071,630	\$ -	\$ -	\$ -	\$ 1,221,630
-	72,000	-	-	352,724	445,050	-	3,714,291
-	-	-	-	-	-	-	500,000
1,325,000	-	-	-	-	-	-	1,325,000
7,000	-	-	-	-	-	-	8,500
-	-	-	-	-	-	-	-
-	24,125	-	-	35,000	50,000	2,705,795	2,853,820
1,002,000	-	-	-	637,782	-	-	1,838,289
<u>\$ 2,334,000</u>	<u>\$ 96,125</u>	<u>\$ 150,000</u>	<u>\$ 1,071,630</u>	<u>\$ 1,025,506</u>	<u>\$ 495,050</u>	<u>\$ 2,705,795</u>	<u>\$ 11,461,530</u>
\$ -	\$ 95,225	\$ -	\$ -	\$ 27,006	\$ 27,006	\$ -	\$ 936,139
2,500	900	-	-	35,500	20,500	-	2,524,808
-	-	-	-	-	-	-	61,382
-	-	150,000	1,071,630	888,000	2,750	-	2,382,112
-	-	-	-	75,000	320,000	2,705,795	3,100,795
2,276,500	-	-	-	-	-	-	2,276,500
55,000	-	-	-	-	124,794	-	179,794
<u>\$ 2,334,000</u>	<u>\$ 96,125</u>	<u>\$ 150,000</u>	<u>\$ 1,071,630</u>	<u>\$ 1,025,506</u>	<u>\$ 495,050</u>	<u>\$ 2,705,795</u>	<u>\$ 11,461,530</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENSES  
OTHER PROPRIETARY FUNDS

	Street Lighting	Swimming Pool	Telecom Infrastructure	Emergency Medical Services	Athletic Programs	Total Other Proprietary Funds
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 760,177	\$ -	\$ 760,177
Charges for services	672,000	406,600	21,250	2,281,000	320,000	3,700,850
Interest	-	-	-	800	-	800
Rents and leases	-	-	-	-	-	-
Miscellaneous	-	45,403	-	-	-	45,403
Transfers from other funds	80,000	550,000	-	27,500	-	657,500
Appropriation of fund net assets	77,000	48,990	10,000	4,655	-	140,645
<b>Total revenues</b>	<b>\$ 829,000</b>	<b>\$ 1,050,993</b>	<b>\$ 31,250</b>	<b>\$ 3,074,132</b>	<b>\$ 320,000</b>	<b>\$ 5,305,375</b>
<b>Expenses:</b>						
Personnel	\$ -	\$ 577,125	\$ -	\$ 2,014,254	\$ 108,000	\$ 2,699,379
Operations	386,000	343,868	31,250	820,878	212,000	1,793,996
Capital equipment	-	-	-	239,000	-	239,000
Capital projects	443,000	130,000	-	-	-	573,000
Transfers to other funds	-	-	-	-	-	-
Budgeted increase in net assets	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 829,000</b>	<b>\$ 1,050,993</b>	<b>\$ 31,250</b>	<b>\$ 3,074,132</b>	<b>\$ 320,000</b>	<b>\$ 5,305,375</b>

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# Layton City Corporation

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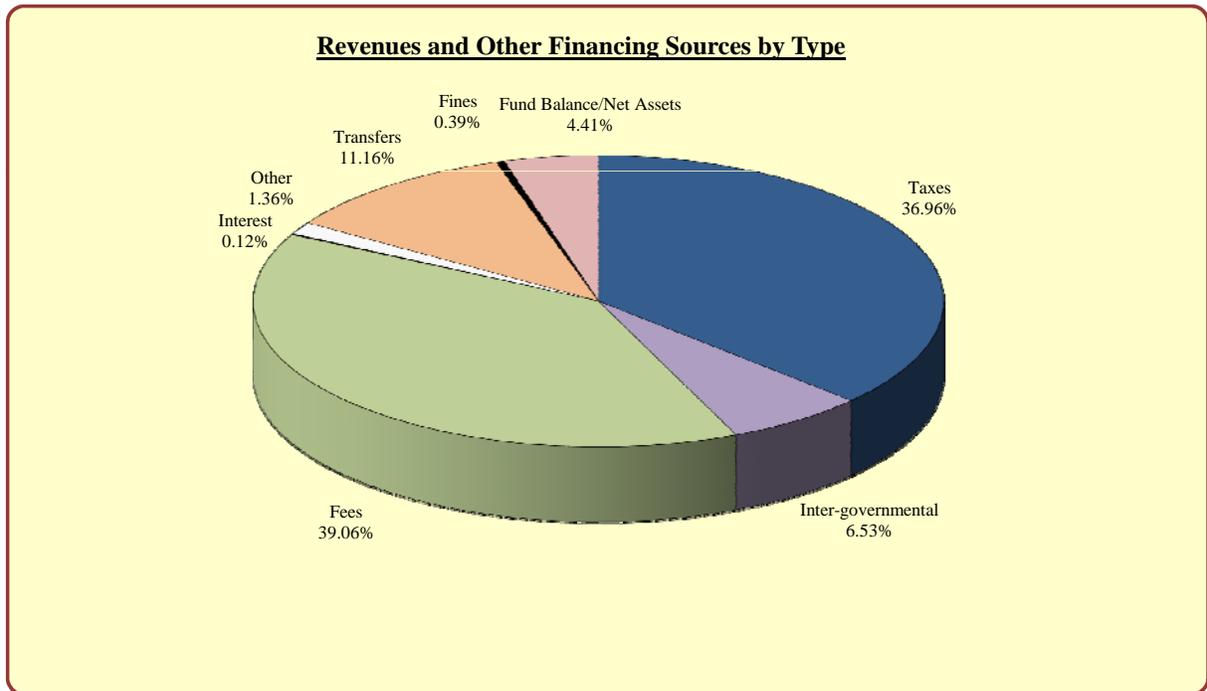
## Section II

### Revenues

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

Fund	Taxes	Inter-governmental	Fees and Charges for Services	Fines	Interest	Other	Transfers	Fund Balance/Net Assets	Total
General	\$ 26,360,186	\$ 400,300	\$ 2,171,000	\$ 290,000	\$ 50,000	\$ 960,000	\$ 1,075,788	\$ 1,311,225	\$ 32,618,499
B & C Road		2,058,361			100				2,058,461
Alcohol Enforcement		72,000					24,125		96,125
Emergency Dispatch			500,000		1,400			69,744	571,144
Davis Metro Narcotics Strike Force		397,850						128,763	526,613
Victim Services		47,074					38,900		85,974
Community Development Block Grant		341,232							341,232
Redevelopment Agency		352,724					35,000	637,782	1,025,506
Economic Development Agency		445,050					50,000		495,050
Impact Fee			1,325,000		7,000			1,002,000	2,334,000
RAMP	150,000								150,000
Proposition 1	1,071,630								1,071,630
Debt Service							2,705,795		2,705,795
Capital Projects							3,549,483		3,549,483
Street Lighting	*		672,000				80,000	77,000	829,000
Water	*		6,621,500		6,000	2,000			6,629,500
Storm Sewer	*		2,925,000		15,000		95,000		3,035,000
Sewer	*		8,914,247		10,000	5,000	95,000		9,024,247
Refuse	*		2,984,740		1,500				2,986,240
UIA Infrastructure	*		21,250					10,000	31,250
Athletic Programs	*		320,000						320,000
Swimming Pool	*		406,600			45,403	550,000	48,990	1,050,993
Emergency Medical Services	*	760,177	2,281,000		800		27,500	4,655	3,074,132
<b>Total</b>	<b>\$ 27,581,816</b>	<b>\$ 4,874,768</b>	<b>\$ 29,142,337</b>	<b>\$ 290,000</b>	<b>\$ 91,800</b>	<b>\$ 1,012,403</b>	<b>\$ 8,326,591</b>	<b>\$ 3,290,159</b>	<b>\$ 74,609,874</b>

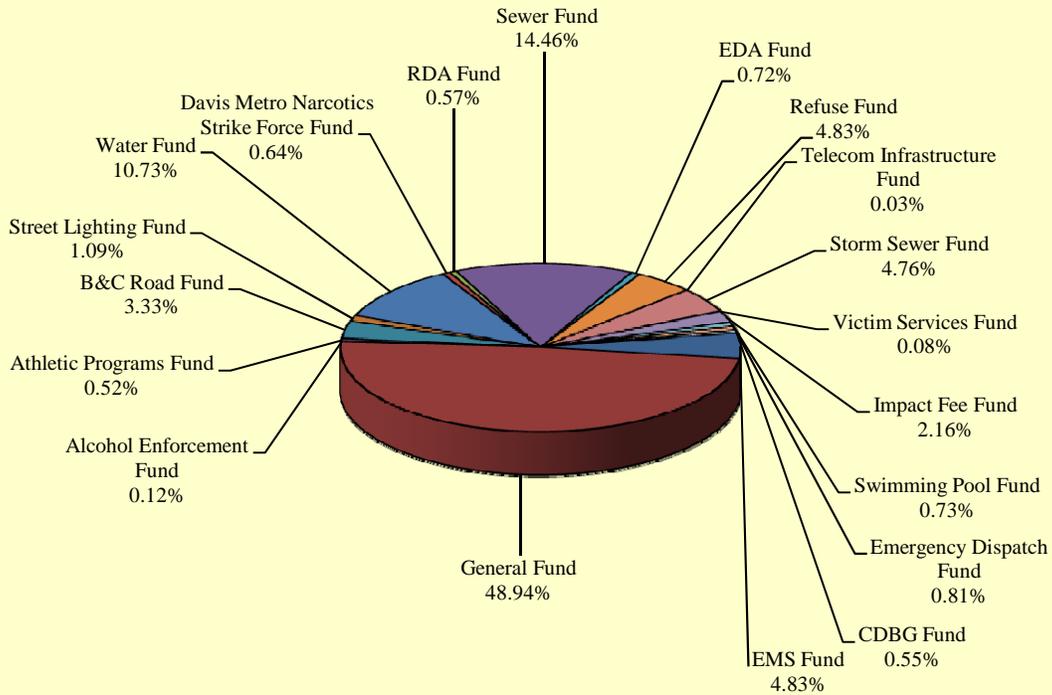
\* Enterprise funds are depicted here on the same basis as governmental funds for summary purposes. See GAAP basis in section VI.



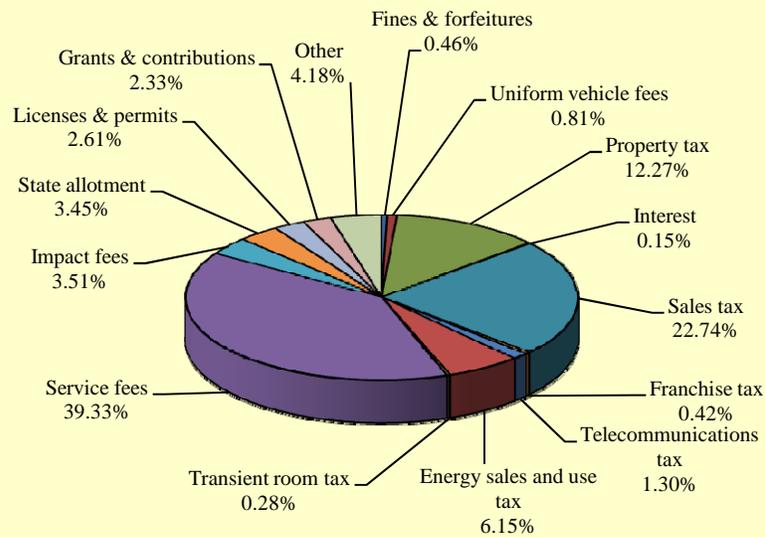
Schedule of City Revenues for Fiscal Year 2016-2017

<b>General Fund:</b>	Projected
Property taxes	\$6,778,979
Uniform vehicle fees	500,000
General sales and use taxes	14,049,000
Franchise taxes	257,207
Telecommunications taxes	800,000
Energy sales and use taxes	3,800,000
Transient room tax	175,000
Business license fees	310,000
Building permit fees	1,300,000
Interest	50,000
Fines and forfeitures	290,000
Other	1,921,300
Total General Fund	\$30,231,486
<b>B &amp; C Road Fund:</b>	
State class c allotment	\$2,058,461
<b>Alcohol Enforcement Fund</b>	
State liquor fund allotment	\$72,000
<b>Emergency Dispatch Fund:</b>	
Service fees	\$500,000
Interest	1,400
Total Emergency Dispatch Fund	\$501,400
<b>Davis Metro Narcotics Strike Force Fund:</b>	
Grants	\$292,702
Assessments to cities & other	105,148
Total Davis Metro Narcotics Strike Force Fund	\$397,850
<b>Victim Services Fund:</b>	
Grant allotments	\$47,074
<b>Community Development Block Grant Fund:</b>	
Housing and Urban Development gran	\$341,232
<b>Redevelopment Agency Fund:</b>	
Intergovernmental	\$352,724
<b>Economic Development Agency Fund:</b>	
Intergovernmental	\$445,050
<b>Impact Fee Fund:</b>	
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
<b>RAMP Fund:</b>	
RAMP tax	\$150,000
Total RAMP Fund	\$150,000
<b>Proposition 1 Fund:</b>	
Proposition 1 tax	\$1,071,630
Total Proposition 1 Fund	\$1,071,630
<b>Street Lighting Fund</b>	
Service fees	\$572,000
Other	100,000
Total Street Lighting Fund	\$672,000
<b>Water Fund:</b>	
Service fees	\$6,100,000
Interest	6,000
Impact fees	175,000
Connection fees & other	348,500
Total Water Fund	\$6,629,500
<b>Storm Sewer Fund:</b>	
Service fees	\$2,255,000
Impact fees	670,000
Interest	15,000
Total Sewer Fund	\$2,940,000
<b>Sewer Fund:</b>	
Service fees	\$8,911,747
Interest	10,000
Connection fees & other	7,500
Total Storm Sewer Fund	\$8,929,247
<b>Refuse Fund:</b>	
Service fees	\$2,984,740
Interest	1,500
Total Refuse Fund	\$2,986,240
<b>Telecom Infrastructure Fund</b>	
Service fees	\$20,000
Other	\$1,250
Total Telecom Infrastructure Fund	\$21,250
<b>Athletic programs Fund:</b>	
Service fees	\$320,000
<b>Swimming Pool Fund:</b>	
Service fees	\$406,648
Other	45,355
Total Swimming Pool Fund	\$452,003
<b>Emergency Medical Services Fund:</b>	
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	\$62,993,124

### Revenues by Fund



### Revenues by Type



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

### GENERAL FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
Property taxes, current	\$6,583,112	\$6,513,700	\$6,521,907	\$6,400,000	\$6,400,000	\$6,653,350
Property taxes, prior years	146,369	195,036	100,019	120,000	146,582	125,000
Uniform vehicle fee	498,246	472,775	496,375	525,000	525,000	500,000
General sales and use tax	11,705,575	12,194,440	13,049,426	12,900,000	13,600,000	14,049,000
Franchise tax	299,282	298,996	310,288	208,765	208,765	257,207
Telecommunications tax	985,008	950,501	821,967	950,000	800,000	800,000
Energy sales and use tax	3,659,998	3,836,957	3,775,194	3,800,000	3,850,000	3,800,000
Transient room tax	154,075	179,073	196,879	175,000	190,000	175,000
Payment in lieu of property tax	634	692	739	629	629	629
Total taxes	24,032,299	24,642,170	25,272,794	25,079,394	25,720,976	26,360,186
Business license fees	300,403	304,085	314,346	300,000	310,000	310,000
Building permit fees	1,199,030	934,525	1,062,465	800,000	1,100,000	1,300,000
Total permits and licenses	1,499,433	1,238,610	1,376,811	1,100,000	1,410,000	1,610,000
State liquor allotment						
State and federal grants	206,806	99,923	101,193	150,000	120,000	150,000
RDA payback agreement	207,597	165,273	165,272	156,500	156,500	165,300
Total intergovernmental	414,403	265,196	266,465	306,500	276,500	315,300
Zoning and subdivision fees	44,325	39,464	53,765	35,000	35,000	40,000
Street lighting fees	124,540					
Sale of maps or publications	8,619	17,768	3,995	500	500	
Special protective services	497,314	511,803	476,973	400,000	637,623	438,000
Slurry seal and trench fees	43,469	19,734	83,518	50,000	50,000	50,000
Fire academy fee	23,400	20,300	12,800		13,000	
Recreation fees	54,119	37,553	38,982	20,000	20,000	33,000
Total charges for services	795,786	646,622	670,033	505,500	756,123	561,000
Fines and forfeitures	298,145	297,593	288,753	295,000	295,000	290,000
Interest	90,777	53,900	54,918	40,000	50,000	50,000
Rents and leases	602,853	572,948	580,503	570,000	570,000	579,000
Gain on disposal of capital assets	129,035	35,075	16,700	50,000	20,000	20,000
Sale of material and supplies	16,570	17,367	19,761	16,000	16,000	20,000
Sundry	384,718	298,661	384,339	418,500	469,317	341,000
Total other	1,522,098	1,275,544	1,344,974	1,389,500	1,420,317	1,300,000
Total revenue	28,264,019	28,068,142	28,931,077	28,380,894	29,583,916	30,146,486
Transfer from other funds	1,011,340	981,571	3,428,414	1,074,230	1,074,230	1,075,788
Tax increment collected for RDA				115,600	115,600	85,000
Use/Appropriation of fund balance				1,427,632		1,311,225
Total General Fund	\$29,275,359	\$29,049,713	\$32,359,491	\$30,998,356	\$30,773,746	\$32,618,499

### B & C ROAD FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
State class c allotment	\$1,984,157	\$1,976,996	\$2,078,398	\$2,050,000	\$2,050,000	\$2,058,361
Interest and sundry	1,229		631	100	230,435	100
Transfers from other funds					275,629	
Use/Appropriation of fund balance	125,663					
Total B & C Road Fund	\$2,111,049	\$1,976,996	\$2,079,029	\$2,050,100	\$2,556,064	\$2,058,461

### ALCOHOL ENFORCEMENT FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
State liquor fund allotment	\$66,384	\$76,248	\$71,995	\$76,000	\$74,682	\$72,000
Transfer from general fund	4,196			16,449	16,449	24,125
Total Alcohol Enforcement Fund	\$70,580	\$76,248	\$71,995	\$92,449	\$91,131	\$96,125

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

### EMERGENCY DISPATCH FUND

Description				2015-16		2016-17 Projected
	2012-13	2013-14	2014-15	Current Year		
				Budgeted	Estimated	
911 fee	\$503,694	\$503,001	\$500,455	\$500,000	\$500,000	\$500,000
Interest	2,573	1,345	842	1,400	1,500	1,400
State EMS grant	549	660				
PSIC grant						
Utah 911 grant			17,567	300,000		
Transfer from general fund						
Use/Appropriation of fund balance				44,457	50,631	69,744
<b>Total Emergency Dispatch Fund</b>	<b>\$506,816</b>	<b>\$505,006</b>	<b>\$518,864</b>	<b>\$845,857</b>	<b>\$552,131</b>	<b>\$571,144</b>

### DAVIS METRO NARCOTICS STRIKE FORCE FUND

Description				2015-16		2016-17 Projected
	2012-13	2013-14	2014-15	Current Year		
				Budgeted	Estimated	
HIDTA grant	\$125,321	\$133,626	\$130,330	\$104,072	\$136,223	\$147,702
NADDI grant	5,000	5,000	5,000			
SAFG grant	92,329	75,000	112,301	114,686	75,000	66,906
STFG grant	138,923	111,948	82,999	85,000	65,000	73,094
Assessments - other cities	103,766	83,291	83,291	83,291	83,291	105,148
Forfeited seizures	239	25,190	145,926		35,000	
Restitution	24,658	29,784	26,504	5,000	20,000	5,000
Interest	2,913	1,739	2,118		2,250	
Sundry	215	265	20,411		9,816	
Gain on disposal of capital assets	33,789	4,000				
Use/Appropriation of fund balance				56,880	56,880	128,763
<b>Total Metro Narcotics Strike Force Fund</b>	<b>\$527,153</b>	<b>\$469,843</b>	<b>\$608,880</b>	<b>\$448,929</b>	<b>\$483,460</b>	<b>\$526,613</b>

### VICTIM SERVICES FUND

Description				2015-16		2016-17 Projected
	2012-13	2013-14	2014-15	Current Year		
				Budgeted	Estimated	
VOCA grant	\$49,653	\$44,464	\$48,719	\$47,474	\$47,047	\$47,074
Transfer from general fund - grant match	24,531	31,638	33,000	36,000	36,000	38,900
Use/Appropriation of fund balance						
<b>Total Victim Services Fund</b>	<b>\$74,184</b>	<b>\$76,102</b>	<b>\$81,719</b>	<b>\$83,474</b>	<b>\$83,047</b>	<b>\$85,974</b>

### COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description				2015-16		2016-17 Projected
	2012-13	2013-14	2014-15	Current Year		
				Budgeted	Estimated	
CDBG grant	\$284,972	\$265,454	\$375,052	\$307,000	\$307,000	\$341,232
CDBG-R grant						
EECBG grant						
Housing rehabilitation program		2,000	4,000			
Use/Appropriation of fund balance					282,742	
<b>Total CDBG Fund</b>	<b>\$284,972</b>	<b>\$267,454</b>	<b>\$379,052</b>	<b>\$307,000</b>	<b>\$589,742</b>	<b>\$341,232</b>

### REDEVELOPMENT AGENCY FUND

Description				2015-16		2016-17 Projected
	2012-13	2013-14	2014-15	Current Year		
				Budgeted	Estimated	
Intergovernmental	\$326,299	\$352,739	\$397,344	\$351,900	\$293,760	\$352,724
Interest and sundry	17,406	3,425	4,791			
Transfers			2,358,300	45,600	46,240	35,000
Use/Appropriation of fund balance	314,551					637,782
<b>Total Redevelopment Agency Fund</b>	<b>\$658,256</b>	<b>\$356,164</b>	<b>\$2,760,435</b>	<b>\$397,500</b>	<b>\$340,000</b>	<b>\$1,025,506</b>

### ECONOMIC DEVELOPMENT AGENCY FUND

Description				2015-16		2016-17 Projected
	2012-13	2013-14	2014-15	Current Year		
				Budgeted	Estimated	
Intergovernmental	\$414,259	\$495,812	\$591,616	\$514,225	\$432,000	\$445,050
Interest	1,687	1,955	2,901			
Telecom infrastructure agreement						
Transfers				70,000	68,000	50,000
Use/Appropriation of fund balance						
<b>Total Redevelopment Agency Fund</b>	<b>\$415,946</b>	<b>\$497,767</b>	<b>\$594,517</b>	<b>\$584,225</b>	<b>\$500,000</b>	<b>\$495,050</b>

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

### IMPACT FEE FUND

Description				2015-16		2016-17
	2012-13	2013-14	2014-15	Current Year		Projected
				Budgeted	Estimated	
Park impact fee	\$1,369,584	\$601,153	\$659,315	\$425,000	\$610,000	\$425,000
Transportation impact fee	1,719,889	998,978	881,668	750,000	1,125,000	750,000
Public safety impact fee	420,516	199,141	241,961	150,000	250,000	150,000
Interest	15,503	18,671	20,531	7,000	12,000	7,000
Use/Appropriation of fund balance						
Park impact fee				696,813	500,000	
Transportation impact fee				76,500		900,000
Public safety impact fee				262,500	162,500	102,000
Total Impact Fee Fund	\$3,525,492	\$1,817,943	\$1,803,475	\$2,367,813	\$2,659,500	\$2,334,000

### RAMP FUND

Description				2015-16		2016-17
	2012-13	2013-14	2014-15	Current Year		Projected
				Budgeted	Estimated	
Ramp tax						\$ 150,000
Use/Appropriation of fund balance						
Total Debt Service Fund						\$ 150,000

### PROPOSITION 1 FUND

Description				2015-16		2016-17
	2012-13	2013-14	2014-15	Current Year		Projected
				Budgeted	Estimated	
Lease - state of Utah						
Transient room tax						
Proposition 1 tax						\$ 1,071,630
Use/Appropriation of fund balance						
Total Debt Service Fund						\$ 1,071,630

### DEBT SERVICE FUND

Description				2015-16		2016-17
	2012-13	2013-14	2014-15	Current Year		Projected
				Budgeted	Estimated	
Lease - state of Utah						
Transient room tax						
Interest	\$1,405	\$958	\$940			
Bond proceeds			\$3,045,000			
Transfer from impact fee fund - parks	418,975	412,538	420,475	\$422,313	422,313	\$374,500
Transfer from general fund	1,906,098	2,198,179	2,237,043	2,281,785	2,281,795	2,331,295
Use/Appropriation of fund balance						
Total Debt Service Fund	\$2,326,478	\$2,611,675	\$5,703,458	\$2,704,098	\$2,704,108	\$2,705,795

### CAPITAL PROJECTS FUND

Description				2015-16		2016-17
	2012-13	2013-14	2014-15	Current Year		Projected
				Budgeted	Estimated	
State grant	\$82,500					
Developer payments & contributions	141,000	\$44,334	\$10,000			
Transfer from general fund	563,656	354,720	380,000	\$711,000	\$711,000	\$1,647,483
Transfer from impact fee fund	933,317	495,000	2,057,730	1,943,000	1,943,000	1,902,000
Transfer from rda fund	37,500					
Transfer from storm sewer fund						
Transfer from b & c road fund	340,000	614,806	1,048,520	568,000	568,000	
Use/Appropriation of fund balance						
Total Capital Projects Fund	\$2,097,973	\$1,508,860	\$3,496,250	\$3,222,000	\$3,222,000	\$3,549,483

### STREET LIGHTING FUND

Description				2015-16		2016-17
	2012-13	2013-14	2014-15	Current Year		Projected
				Budgeted	Estimated	
Street lighting fees		\$560,751	\$572,112	\$560,000	\$560,000	\$572,000
Contractor lighting fixture fees		296,080	225,953	100,000	100,000	100,000
Interest		148	753			
Sundry		1,775	1,700			
Contributions by developers		50,600				
Transfer from CDBG		28,216				
Transfer from general fund		284,571	465,000	87,000	87,000	80,000
Use/Appropriation of fund balance				30,000	\$30,000	77,000
Total Street Lighting Fund		\$1,222,141	\$1,265,518	\$777,000	\$777,000	\$829,000

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

### WATER FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
Service fees	\$6,218,568	\$5,947,110	\$5,750,891	\$6,155,000	\$6,000,000	\$6,100,000
Turn off fees	48,450	54,945	52,925	58,000	58,000	58,000
Water connection fees	85,556	1,400	1,860	1,500	2,500	1,500
New user set up fees	21,450	56,000	56,675	55,000	55,000	55,000
Meters sold	78,640	66,866	78,955	50,000	72,291	50,000
Bad debts recovered	6,176		4,359	2,000	2,000	2,000
Interest	18,429	5,894	8,151	6,000	6,000	6,000
Sundry	3,663	1,786	5,120	2,000	2,000	2,000
Impact fee	362,850	208,660	267,150	175,000	230,700	175,000
Exaction fee	14,206	92,297	97,990	75,000	75,000	75,000
Late fee	103,000	107,445	112,765	105,000	105,000	105,000
Gain on disposal of capital assets	37,994					
Developer payments						
Transfer from other funds			266,867			
Use/Appropriation of net assets				755,699	755,699	
<b>Total Water Fund</b>	<b>\$6,998,982</b>	<b>\$6,542,403</b>	<b>\$6,703,708</b>	<b>\$7,440,199</b>	<b>\$7,364,190</b>	<b>\$6,629,500</b>

### STORM SEWER FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
Storm sewer fees	\$2,210,842	\$2,229,148	\$2,254,984	\$2,225,000	\$2,225,000	\$2,255,000
Impact fee	526,312	908,381	718,983	790,000	1,120,000	670,000
Interest	19,221	19,621	23,851	15,000	15,000	15,000
Sundry						
Developer payments	325,000					
Transfer from general fund						95,000
Use/Appropriation of net assets				1,106,812	2,266,308	
<b>Total Storm Sewer Fund</b>	<b>\$3,081,375</b>	<b>\$3,157,150</b>	<b>\$2,997,818</b>	<b>\$4,136,812</b>	<b>\$5,626,308</b>	<b>\$3,035,000</b>

### SEWER FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
Service fees	\$4,726,452	\$5,549,486	\$6,825,982	\$7,854,033	\$7,854,033	\$8,911,747
Sewer connection fees	313,542	1,976	1,976	2,500	2,500	2,500
Interest	9,766	10,133	12,225	10,000	10,000	10,000
Sundry	10,789	10,539	17,451	5,000	5,000	5,000
Transfer from other funds						95,000
Use/Appropriation of net assets				327,665	327,665	
<b>Total Sewer Fund</b>	<b>\$5,060,549</b>	<b>\$5,572,134</b>	<b>\$6,857,634</b>	<b>\$8,199,198</b>	<b>\$8,199,198</b>	<b>\$9,024,247</b>

### REFUSE FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
Service fees	\$2,741,667	\$2,787,593	\$2,857,526	\$2,932,440	\$2,932,440	\$2,984,740
Interest	2,794	1,369	1,590	1,500	1,500	1,500
Use/Appropriation of net assets					7,872	
<b>Total Refuse Fund</b>	<b>\$2,744,461</b>	<b>\$2,788,962</b>	<b>\$2,859,116</b>	<b>\$2,933,940</b>	<b>\$2,941,812</b>	<b>\$2,986,240</b>

### UIA TELECOM INFRASTRUCTURE FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
Service fees	\$15,560	\$12,500	\$12,588	\$20,000	\$20,000	\$20,000
Administrative fees	771	876	924	1,000	1,000	1,000
Interest	124	42	94			
Late fees	445	365	235	260	260	250
Transfer from general fund	142,265	342,000	225,000	221,000	74,000	
Use/appropriation of net assets				10,750	10,750	10,000
<b>Total UIA Telecom Infrastructure Fund</b>	<b>\$159,165</b>	<b>\$355,783</b>	<b>\$238,841</b>	<b>\$253,010</b>	<b>\$106,010</b>	<b>\$31,250</b>

### ATHLETIC PROGRAM FUND

Description	2015-16					
	2012-13	2013-14	2014-15	Current Year		2016-17
				Budgeted	Estimated	Projected
Program fees	\$314,804	\$326,520	\$379,541	\$320,000	\$336,064	\$320,000
Use/Appropriation of net assets						
<b>Total Athletic Program Fund</b>	<b>\$314,804</b>	<b>\$326,520</b>	<b>\$379,541</b>	<b>\$320,000</b>	<b>\$336,064</b>	<b>\$320,000</b>



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# Layton City Corporation

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## Section III

### Expenditures and Expenses Summaries

## Schedule of Expenditures and Expenses

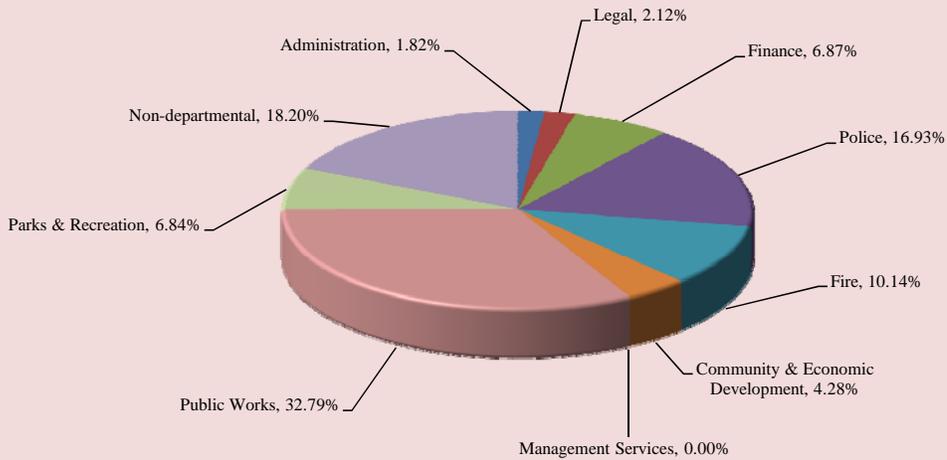
### All Funds by Department and Type

Department	Personnel	Operations	Capital			Transfers	Budgeted	
			Equipment/ Projects	Debt Service	Contingency		Fund Balance/ Net Assets	Totals
Administration	\$ 850,109	\$ 458,121	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 1,358,230
Legal	1,197,585	383,413	-	-	-	-	-	1,580,998
Finance	1,690,513	3,283,184	97,410	-	-	-	50,975	5,122,082
Police	10,198,464	1,839,459	593,657	-	-	-	-	12,631,580
Fire	5,986,914	1,288,214	293,500	-	-	-	-	7,568,628
Community Development	1,257,161	259,402	1,160,482	395,000	-	-	124,794	3,196,839
Public Works	4,584,919	13,584,389	3,646,800	-	-	1,170,788	1,479,204	24,466,100
Parks and Recreation	3,017,082	1,266,508	823,246	-	-	-	-	5,106,836
Non-departmental	110,000	2,500	3,549,483	2,705,795	-	7,155,803	55,000	13,578,581
<b>Total</b>	<b>\$ 28,892,747</b>	<b>\$22,365,190</b>	<b>\$ 10,164,578</b>	<b>\$ 3,100,795</b>	<b>\$ 50,000</b>	<b>\$ 8,326,591</b>	<b>\$ 1,709,973</b>	<b>\$ 74,609,874</b>

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

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

### Expenditures & Expenses by Department



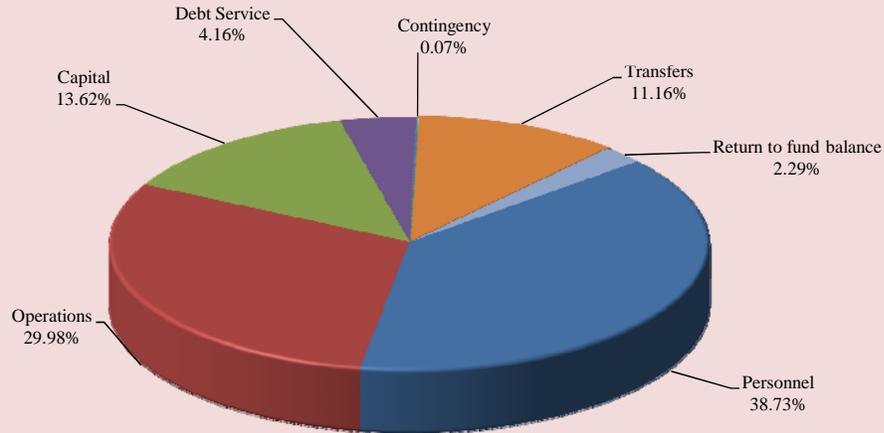
## Schedule of Expenditures and Expenses

All Funds by Fund and Type

Fund	Personnel	Operations	Capital		Debt Service	Contingency	Transfers	Budgeted	Totals
			Equipment/ Projects					Fund Balance/ Net Assets	
General	\$ 22,359,951	\$ 4,489,644	\$ 839,601	\$ -	\$ -	\$ 50,000	\$ 4,879,303	\$ -	\$ 32,618,499
B & C Road	98,461	1,960,000	-	-	-	-	-	-	2,058,461
Alcohol Enforcement	95,225	900	-	-	-	-	-	-	96,125
Emergency Dispatch	392,384	162,260	16,500	-	-	-	-	-	571,144
Davis Metro Narcotics Strike Force	154,623	327,108	44,882	-	-	-	-	-	526,613
Victim Services	81,634	4,340	-	-	-	-	-	-	85,974
Community Development Block Grant	59,800	11,700	269,732	-	-	-	-	-	341,232
Redevelopment Agency	27,006	35,500	888,000	75,000	-	-	-	-	1,025,506
Economic Development Agency	27,006	20,500	2,750	320,000	-	-	-	124,794	495,050
Impact Fee	-	2,500	-	-	-	-	2,276,500	55,000	2,334,000
RAMP	-	-	150,000	-	-	-	-	-	150,000
Prop 1 Transportation	-	-	1,071,630	-	-	-	-	-	1,071,630
Debt Service	-	-	-	2,705,795	-	-	-	-	2,705,795
Capital Projects	-	-	3,549,483	-	-	-	-	-	3,549,483
Street Lighting	*	386,000	443,000	-	-	-	-	-	829,000
Water	* 1,358,402	3,144,534	1,009,000	-	-	-	567,045	550,519	6,629,500
Storm Sewer	* 645,993	510,969	717,000	-	-	-	232,353	928,685	3,035,000
Sewer	* 815,320	7,043,537	794,000	-	-	-	371,390	-	9,024,247
Refuse	* 77,563	2,857,702	-	-	-	-	-	50,975	2,986,240
Swimming Pool	* 577,125	343,868	130,000	-	-	-	-	-	1,050,993
Emergency Medical Services	* 2,014,254	820,878	239,000	-	-	-	-	-	3,074,132
Athletic Programs	* 108,000	212,000	-	-	-	-	-	-	320,000
Telecom Infrastructure	-	31,250	-	-	-	-	-	-	31,250
Total	\$ 28,892,747	\$ 22,365,190	\$ 10,164,578	\$ 3,100,795	\$ 50,000	\$ 8,326,591	\$ 1,709,973	\$ 74,609,874	

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

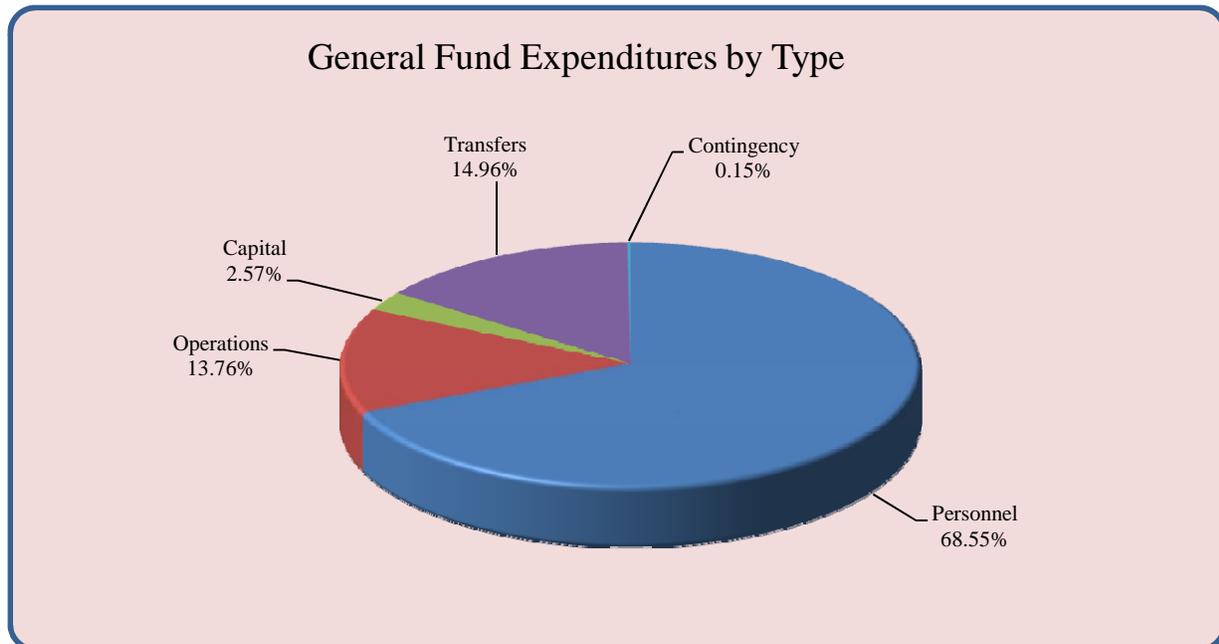
### Expenditures & Expenses by Type



## Schedule of Expenditures

### General Fund by Department/Division and Type

Department/Division	Personnel	Operations	Capital			Transfers	Totals
			Equipment	Contingency			
Administration	\$ 850,109	\$ 458,121	\$ -	\$ 50,000	\$ -	\$ 1,358,230	
Legal	773,266	80,199	-	-	-	853,465	
Legal - Human Resources	342,685	298,874	-	-	-	641,559	
Facility Maintenance	274,405	173,393	62,410	-	-	510,208	
Information Systems	795,188	144,094	35,000	-	-	974,282	
Finance	543,357	76,745	-	-	-	620,102	
Police Administration	883,628	552,796	75,690	-	-	1,512,114	
Patrol	5,014,540	507,297	428,508	-	-	5,950,345	
Support Services	2,929,352	187,617	28,077	-	-	3,145,046	
Communications	728,712	101,481	-	-	-	830,193	
Fire	3,972,660	467,336	54,500	-	-	4,494,496	
Community Development	1,143,349	191,702	-	-	-	1,335,051	
Streets	983,626	459,276	30,800	-	-	1,473,702	
Shop	355,682	49,136	-	-	-	404,818	
Engineering	327,435	30,937	2,000	-	-	360,372	
Parks and Recreation Admin.	234,808	14,403	-	-	-	249,211	
Recreation	425,435	170,479	33,586	-	-	629,500	
Parks	1,596,144	502,483	89,030	-	-	2,187,657	
Museum	75,570	23,275	-	-	-	98,845	
Nondepartmental	110,000	-	-	-	4,879,303	4,989,303	
<b>Total</b>	<b>\$ 22,359,951</b>	<b>\$ 4,489,644</b>	<b>\$ 839,601</b>	<b>\$ 50,000</b>	<b>\$ 4,879,303</b>	<b>\$ 32,618,499</b>	



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# Layton City Corporation

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## Section IV

### Sundry Schedules and Graphs

## Schedule of Inter-fund Transfers

Fiscal Year Budget 2016- 2017

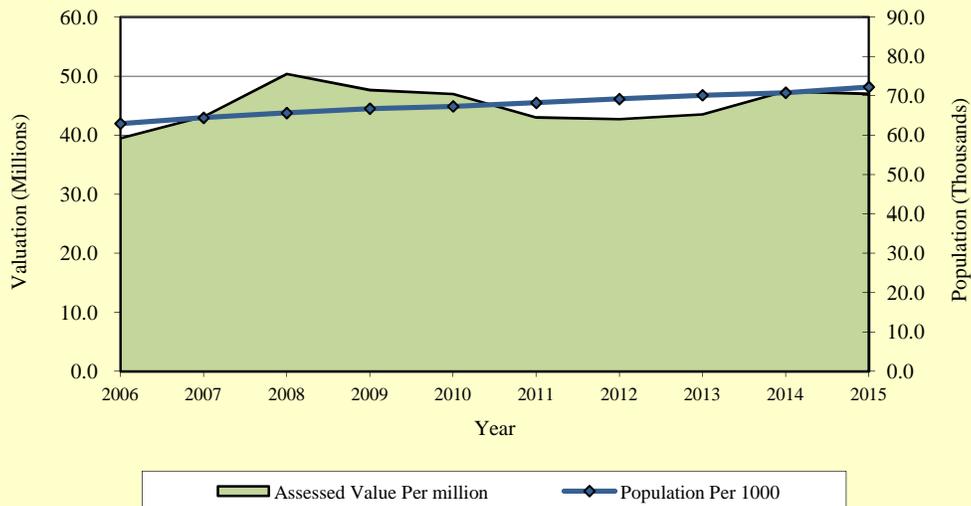
Fund	From	To
General fund	\$ 4,879,303	
Victim services fund		\$ 38,900
Alcohol enforcement fund		24,125
Debt service fund		2,331,295
Capital projects fund		1,647,483
Street lighting fund		80,000
Swimming pool fund		550,000
Emergency medical fund		27,500
Storm drain fund		95,000
Tax increment collected for RDA		35,000
Tax increment collected for EDA		50,000
Water fund	\$ 95,000	
Sewer fund		\$ 95,000
Impact fee fund	\$ 2,276,500	
Capital projects fund		\$ 1,902,000
Debt service fund		374,500
Water fund	\$ 472,045	
General fund		\$ 472,045
Storm sewer fund	\$ 232,353	
General fund		\$ 232,353
Sewer fund	\$ 371,390	
General fund		\$ 371,390

## Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value	City Population	Assessed Value Per 1,000 Population
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
2015	3,395,530,001	72,231	47,009,317

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

### Assessed Property Value and Population

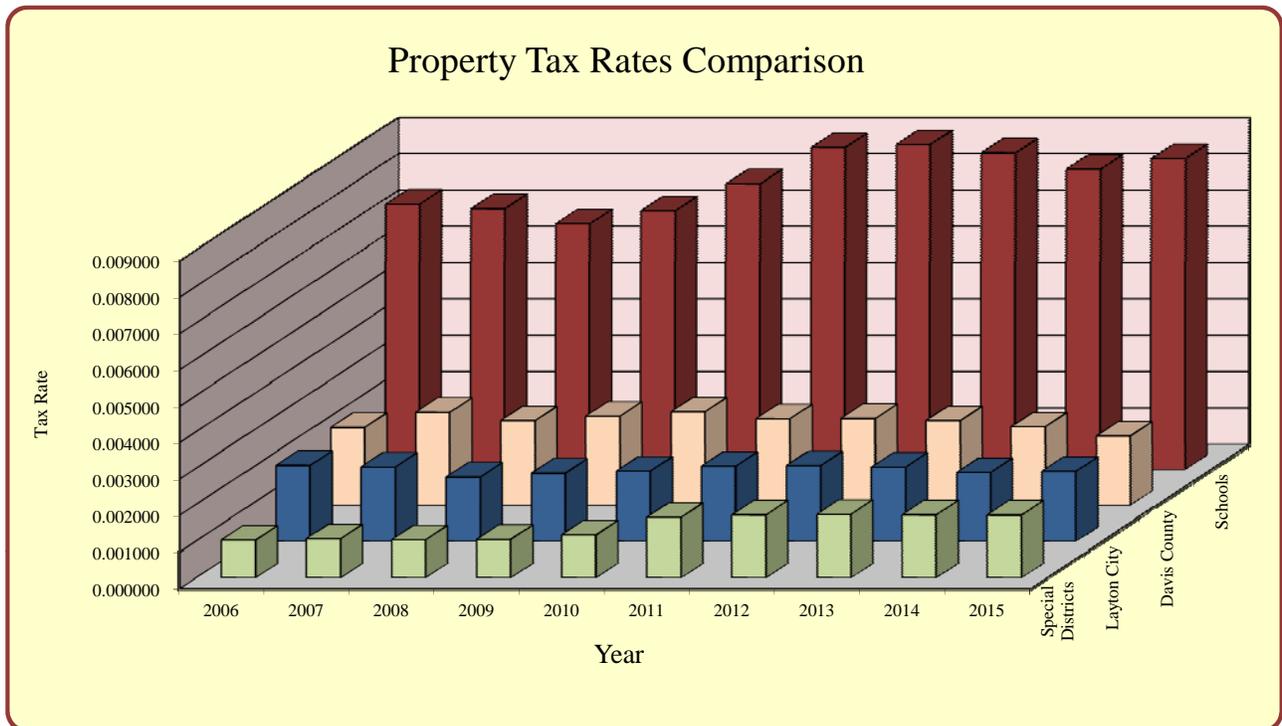


## Schedule of Property Tax Rates

All Overlapping Governments or Agencies

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Schools	0.007305	0.007176	0.006764	0.007118	0.007860	0.008861	0.008941	0.008710	0.008259	0.008555
Davis County	0.002142	0.002564	0.002329	0.002456	0.002576	0.002383	0.002391	0.002331	0.002161	0.001905
Layton City	0.002092	0.002047	0.001771	0.001876	0.001933	0.002068	0.002084	0.002046	0.001896	0.001928
Special Districts	0.001027	0.001062	0.001032	0.001044	0.001168	0.001641	0.001709	0.001727	0.001709	0.001704
Totals	0.012566	0.012849	0.011896	0.012494	0.013537	0.014953	0.015125	0.014814	0.014025	0.014092

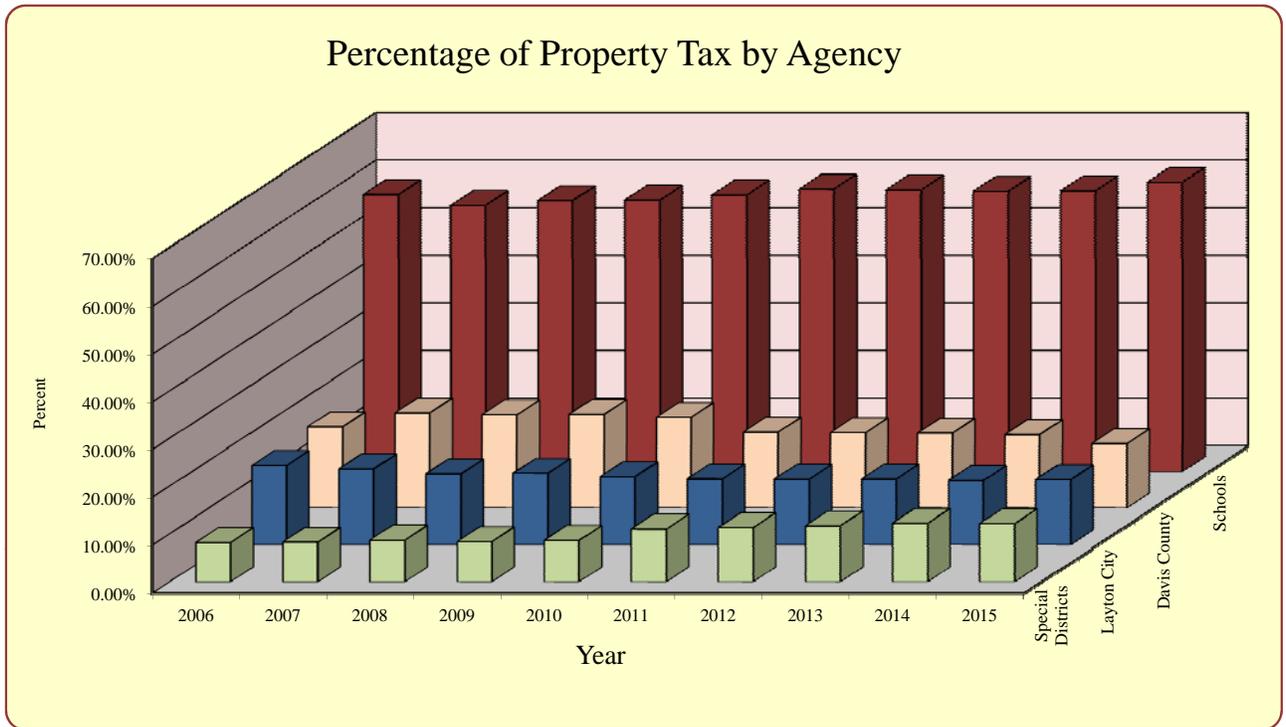
Utah State Tax Commission - Report 610 - Area Tax Rates



## Schedule of Percentage of Property Tax by Agency

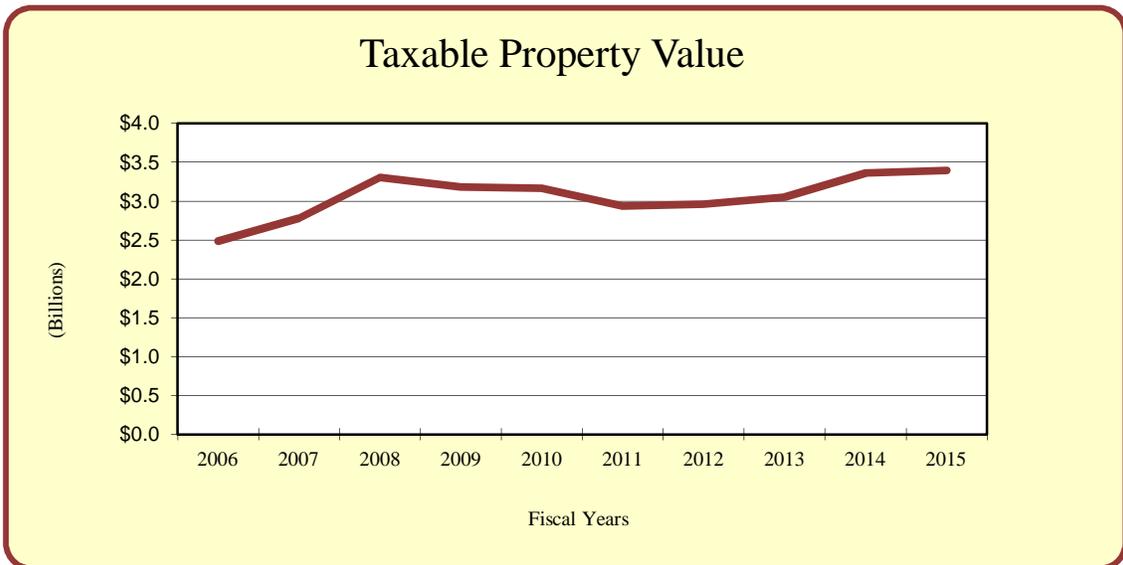
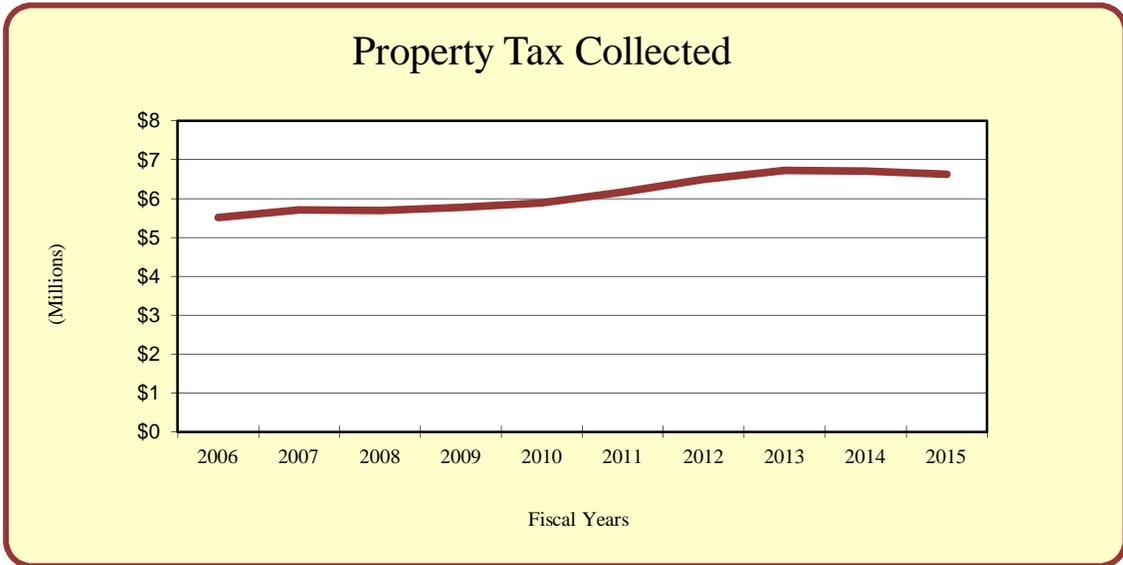
All Overlapping Governments or Agencies

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Schools	58.13%	55.85%	56.86%	56.97%	58.06%	59.26%	59.11%	58.80%	58.89%	60.71%
Davis County	17.05%	19.95%	19.58%	19.66%	19.03%	15.94%	15.81%	15.74%	15.41%	13.52%
Layton City	16.65%	15.93%	14.89%	15.02%	14.28%	13.83%	13.78%	13.81%	13.52%	13.68%
Special Districts	8.17%	8.27%	8.68%	8.36%	8.63%	10.97%	11.30%	11.66%	12.19%	12.09%
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
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
2015	6,621,926	3,395,530,001



## Schedule of Municipal Indebtedness

Type & Name	Total Amount Issued	Year Issued	Term	Net Interest Rate	Principal Balance 7/1/2016	2016/17 Principal Payment	2016/17 Interest Payment	Future Interest Payments
<b>Revenue Obligations:</b>								
Sales tax issue (1)	\$ 5,210,000	2006	18 yrs	4.09%	\$ 300,000	\$ 300,000	\$ 13,500	
Sales tax refunding issue (2)	3,045,000	2015	10 yrs	1.92%	3,045,000	-	61,000	\$ 240,412
<b>Total Debt</b>	<b>\$ 8,255,000</b>				<b>\$ 3,345,000</b>	<b>\$ 300,000</b>	<b>\$ 74,500</b>	<b>\$ 240,412</b>

(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).

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# Layton City Corporation

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## Section V

Department  
Expenditures and Expenses

# Administration Department

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Department Executive: Alex R. Jensen  
City Manager

## Expenditures Budget

2016 – 2017

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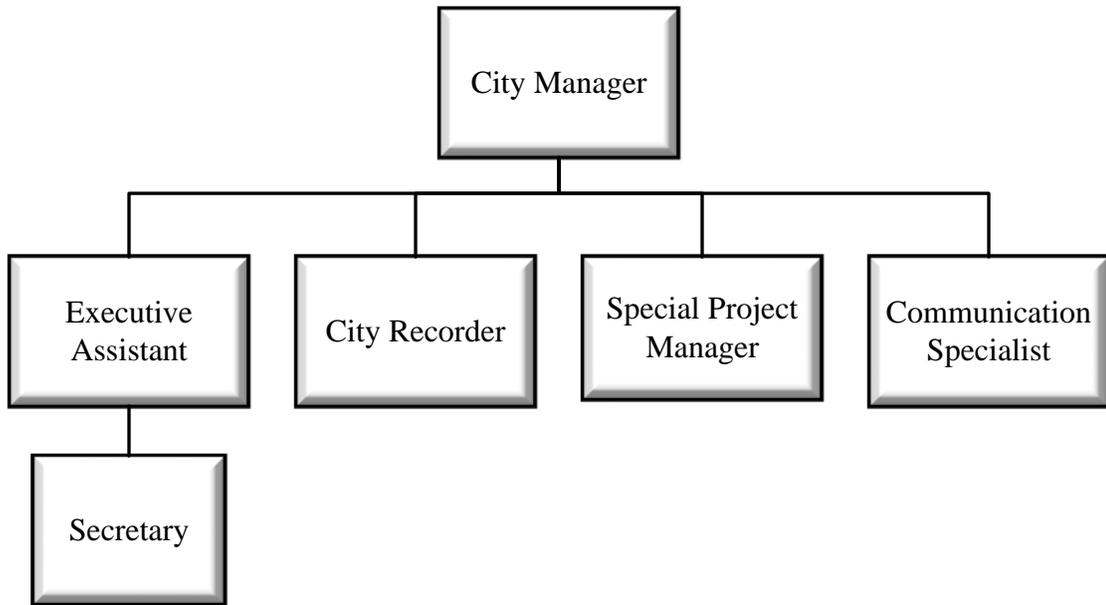
### Divisions

1. City Recorder
2. Special Projects
3. Communications Specialist

### 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 Organizational Chart

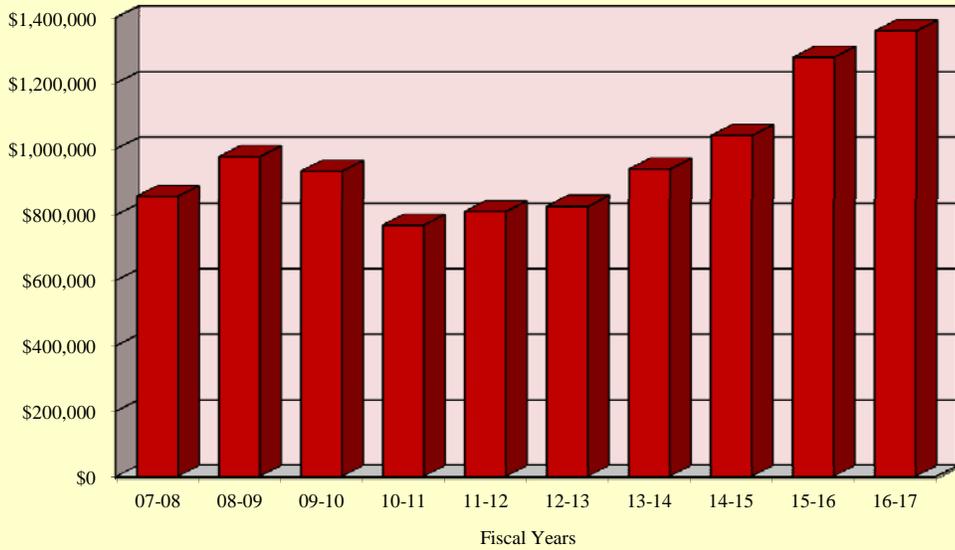


### Administration Department

Summary  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15		
Personnel	\$ 440,102	\$ 542,937	\$ 652,774	\$ 762,902	\$ 850,109
Operations	352,734	418,660	394,106	465,323	458,121
Capital equipment	31,814	-	34,823	-	-
Contingency	-	29,376	6,066	50,000	50,000
<b>Total expenditures</b>	<b>\$ 824,650</b>	<b>\$ 990,973</b>	<b>\$ 1,087,769</b>	<b>\$ 1,278,225</b>	<b>\$ 1,358,230</b>

### Ten Year Comparison of Expenditures



# Legal Department

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Department Executive: Gary R. Crane  
City Attorney

## Expenditures Budget

2016 – 2017

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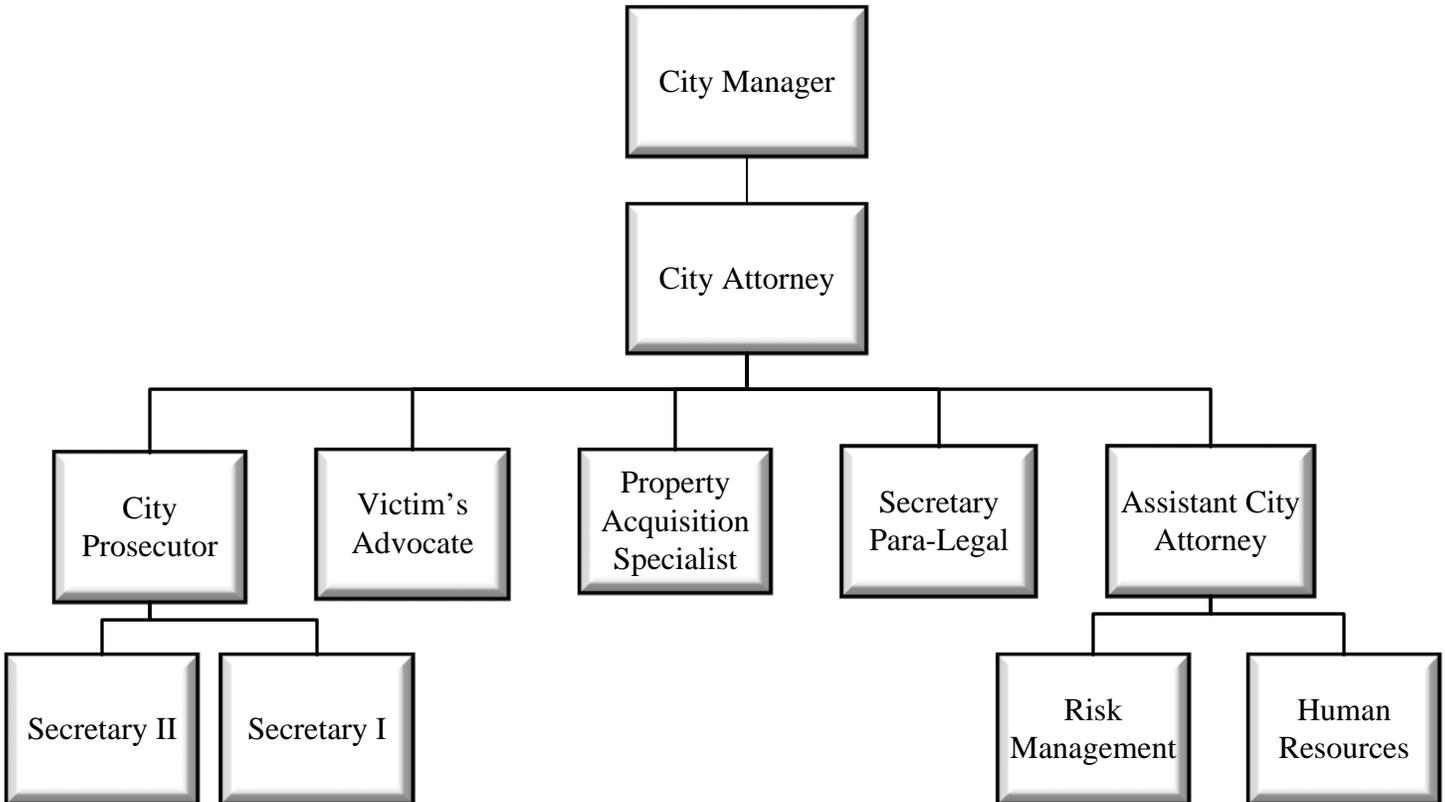
### Divisions

1. Legal
2. Human Resources/Risk Management
3. 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 Organizational Chart

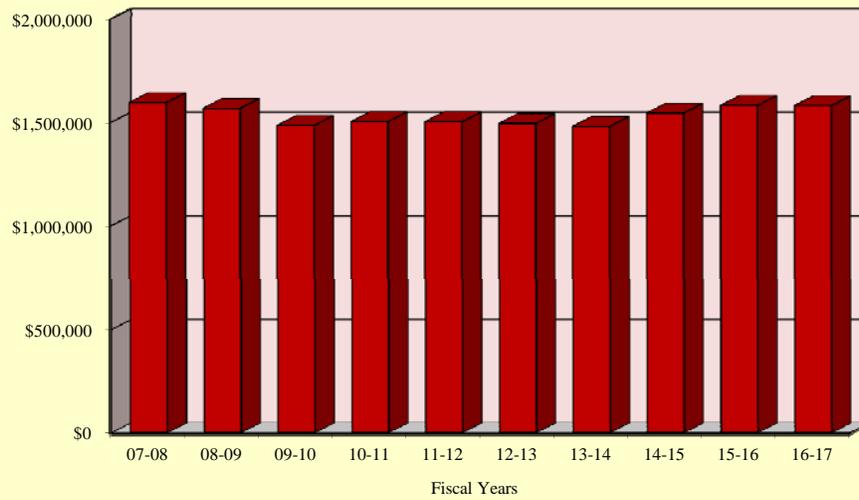


### Legal Department

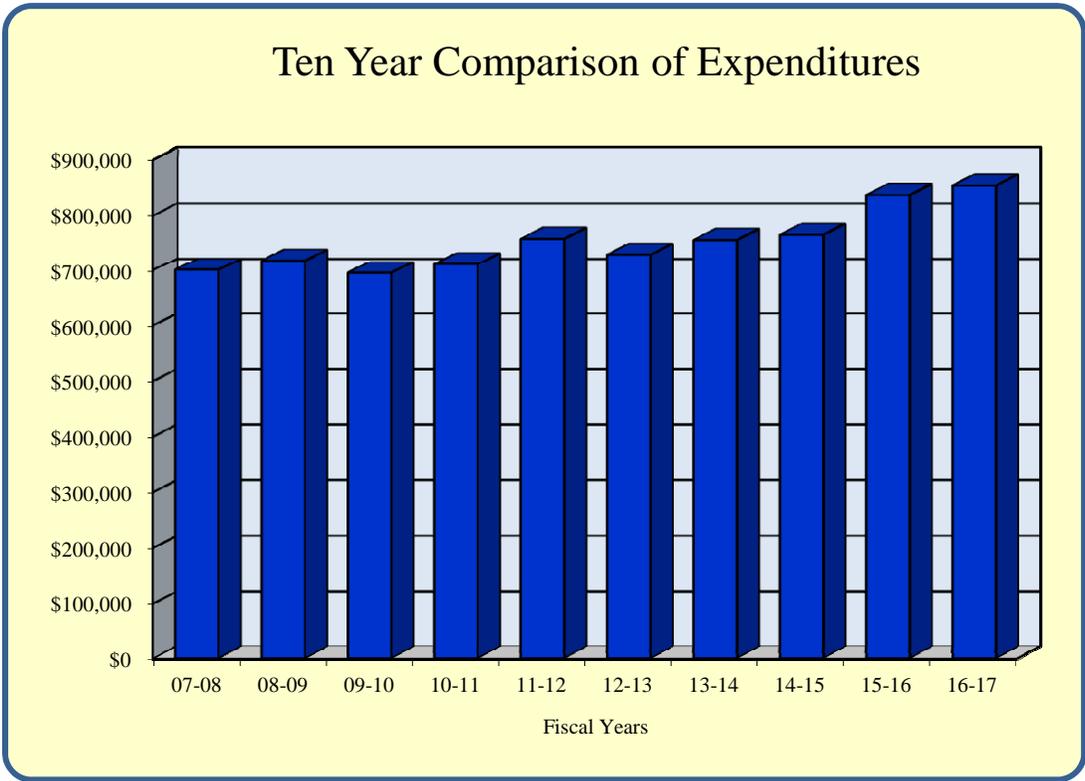
#### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 1,165,249	\$ 1,180,034	\$ 1,198,325	\$ 1,185,828	\$ 1,197,585
Operations	329,705	301,206	346,752	377,285	383,413
Capital equipment	-	-	-	19,000	-
<b>Total expenditures</b>	1,494,954	1,481,240	1,545,077	1,582,113	1,580,998
Actual/Budgeted increase in fund balance				-	-
<b>Totals</b>	\$ 1,494,954	\$ 1,481,240	\$ 1,545,077	\$ 1,582,113	\$ 1,580,998

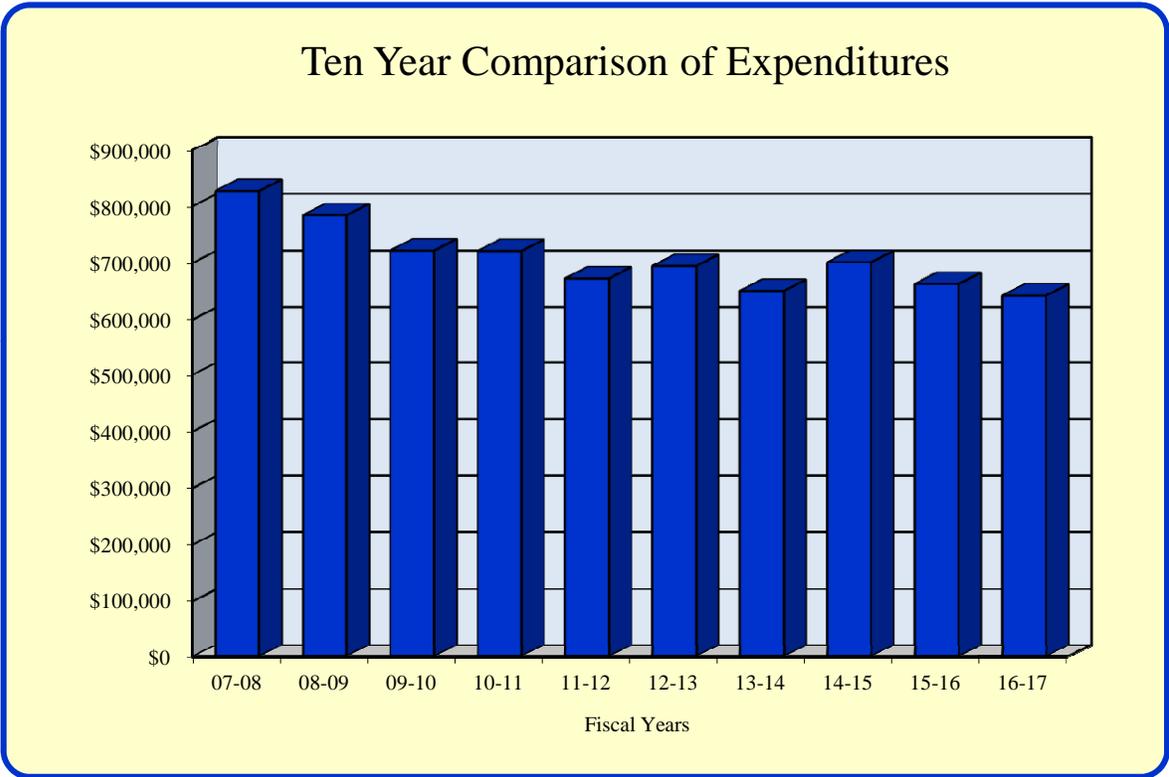
### Ten Year Comparison of Expenditures



<b>Legal Department</b>					
Legal Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 671,880	\$ 694,765	\$ 693,347	\$ 741,133	\$ 773,266
Operations	57,038	60,741	71,708	76,289	80,199
Capital equipment	-	-	-	19,000	-
<b>Total expenditures</b>	<b>\$ 728,918</b>	<b>\$ 755,506</b>	<b>\$ 765,055</b>	<b>\$ 836,422</b>	<b>\$ 853,465</b>



<b>Legal Department</b>					
Human Resources/Risk Management Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 423,679	\$ 412,232	\$ 428,376	\$ 365,561	\$ 342,685
Operations	270,048	237,705	271,979	296,656	298,874
Capital equipment					
<b>Total expenditures</b>	<b>\$ 693,727</b>	<b>\$ 649,937</b>	<b>\$ 700,355</b>	<b>\$ 662,217</b>	<b>\$ 641,559</b>



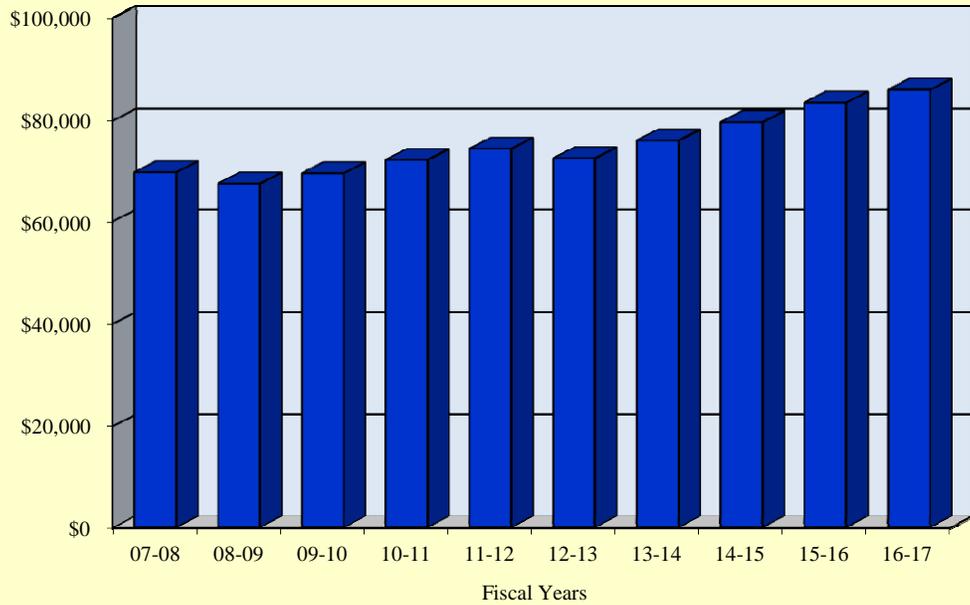
## Legal Department

Victim Services Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 69,690	\$ 73,037	\$ 76,602	\$ 79,134	\$ 81,634
Operations	2,619	2,760	3,065	4,340	4,340
Capital equipment					
<b>Total expenditures</b>	72,309	75,797	79,667	83,474	85,974
Actual/Budgeted increase in fund balance				-	-
<b>Totals</b>	\$ 72,309	\$ 75,797	\$ 79,667	\$ 83,474	\$ 85,974

### Ten Year Comparison of Expenditures



# Finance Department

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Department Executive: Tracy R. Probert, CPA  
Director

## Expenditures and Expenses Budget

2016 – 2017

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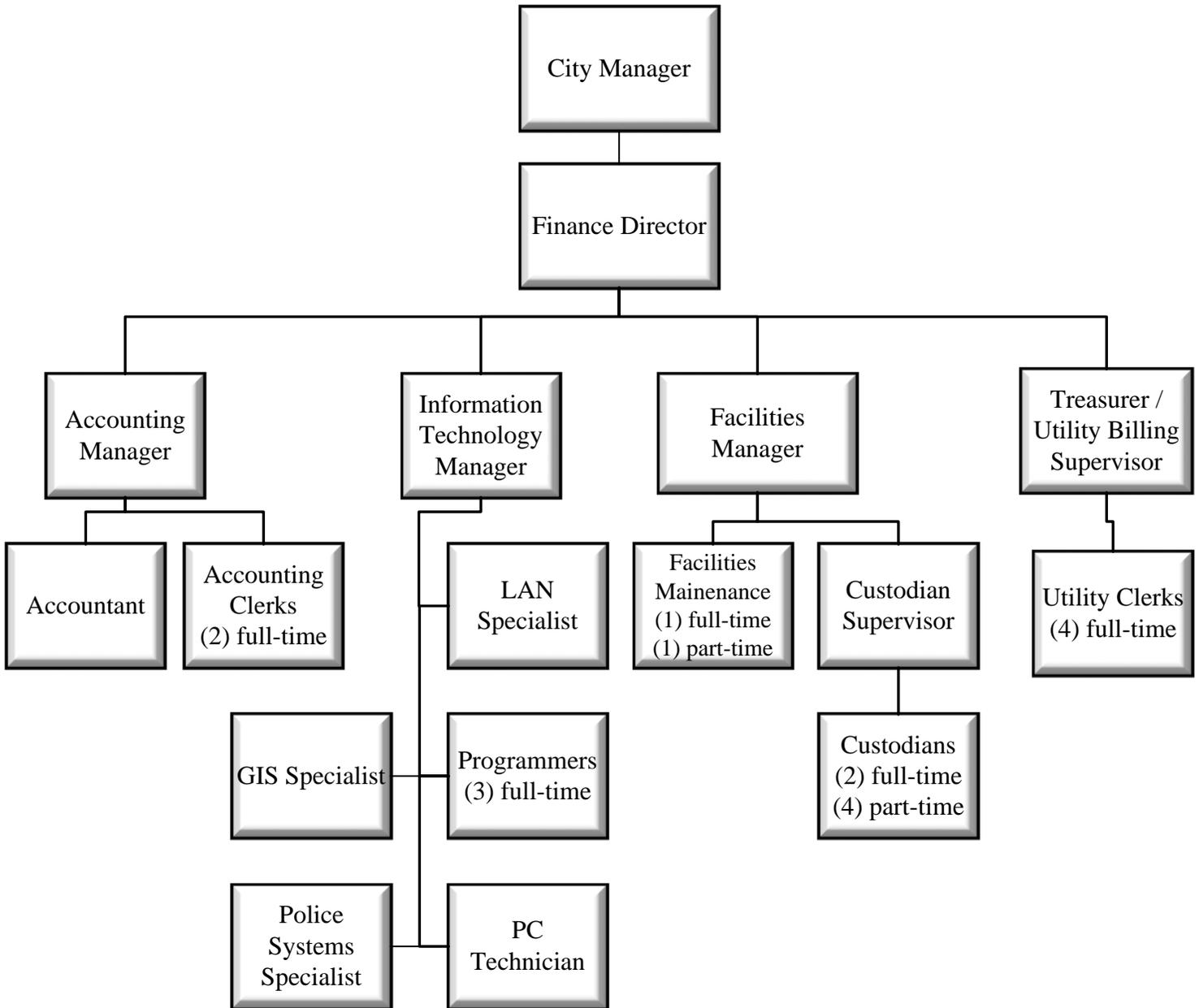
### Divisions

1. Accounting, Treasury and Utility Billing
2. Information Technology
3. Facilities Maintenance
4. Refuse
5. Telecom Infrastructure

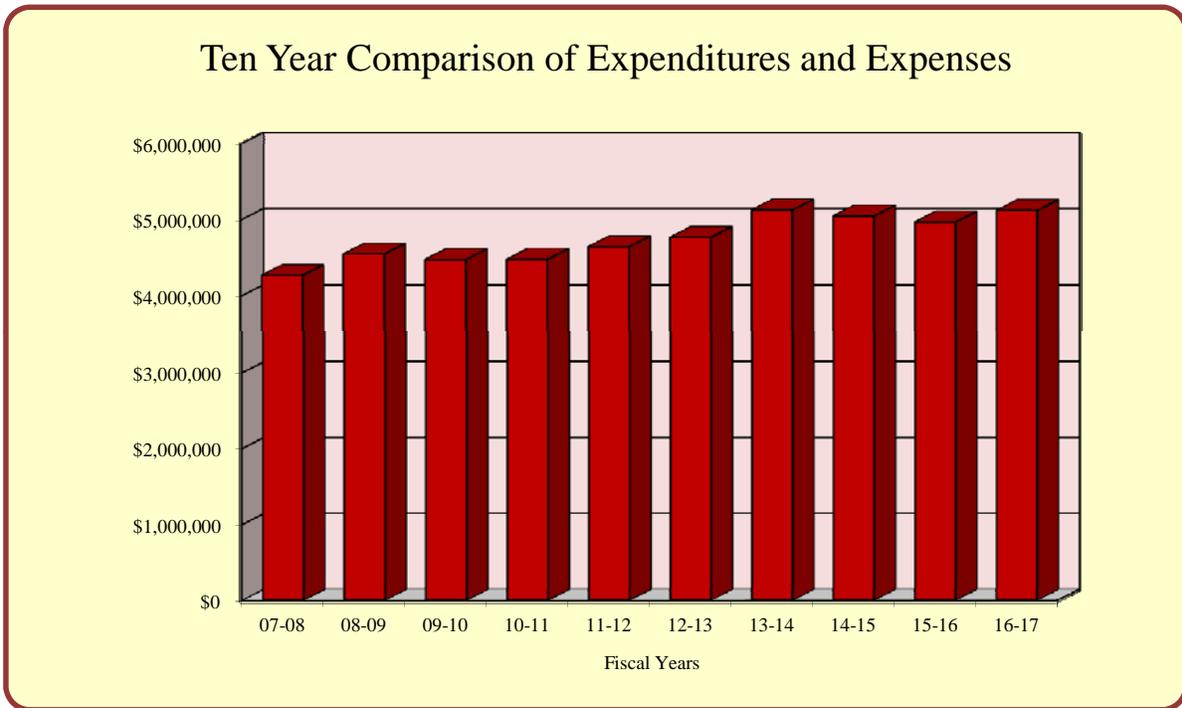
### Mission

Provide accounting and financial reporting services to the citizens of Layton; provide City divisions, departments and management with accounting, budgeting, financial services, information technology support and systems and facilities maintenance.

# Finance Department Organizational Chart



<b>Finance Department</b>					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 1,535,410	\$ 1,497,717	\$ 1,522,946	\$ 1,540,222	\$ 1,690,513
Operations	3,180,287	3,399,478	3,283,722	3,209,318	3,283,184
Capital equipment	18,524	114,510	162,735	139,624	97,410
Transfers	-	-	-	-	-
<b>Total expenditures and expenses</b>	4,734,221	5,011,705	4,969,403	4,889,164	5,071,107
Actual/Budgeted increase in net assets	34,435	115,411	79,961	81,517	50,975
<b>Totals</b>	<b>\$ 4,768,656</b>	<b>\$ 5,127,116</b>	<b>\$ 5,049,364</b>	<b>\$ 4,970,681</b>	<b>\$ 5,122,082</b>

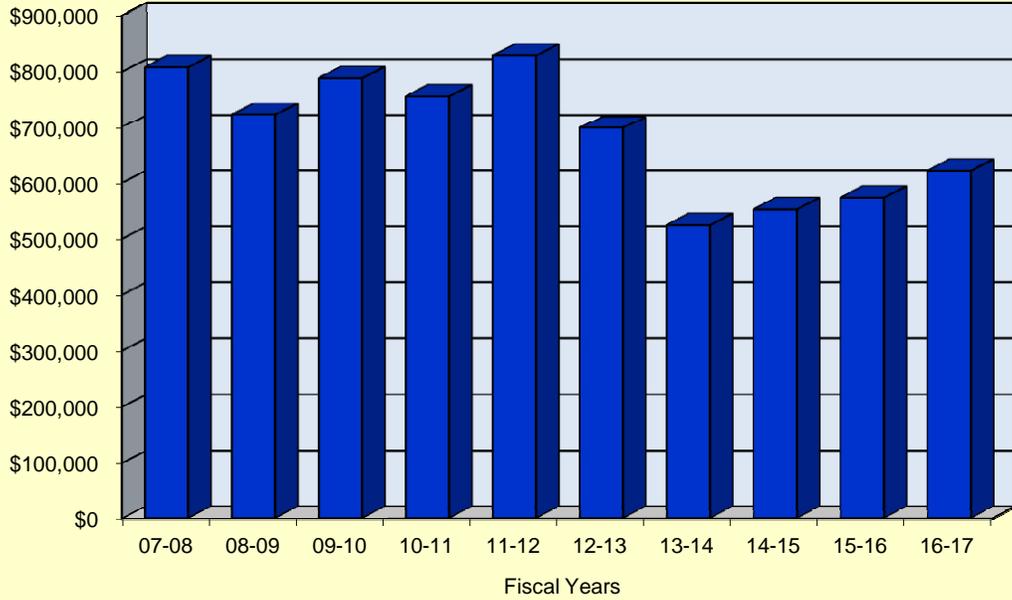


## Finance Department

Finance Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 566,723	\$ 473,268	\$ 491,184	\$ 495,549	\$ 543,357
Operations	123,163	49,858	60,445	76,415	76,745
Capital equipment	7,500	-	-	-	-
<b>Total expenditures</b>	<b>\$ 697,386</b>	<b>\$ 523,126</b>	<b>\$ 551,629</b>	<b>\$ 571,964</b>	<b>\$ 620,102</b>

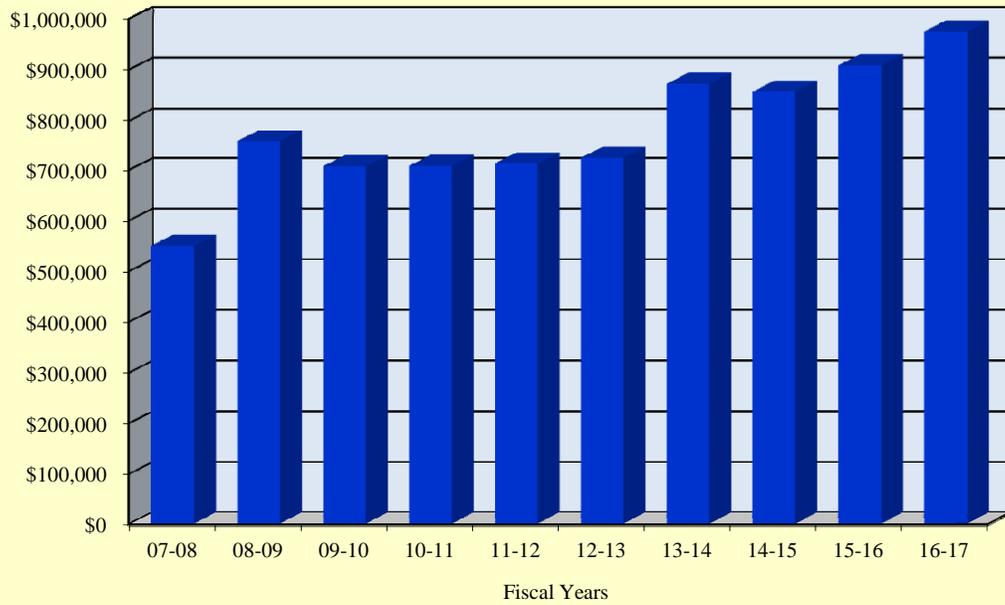
### Ten Year Comparison of Expenditures



**Finance Department**  
Information Systems Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 628,840	\$ 663,537	\$ 657,967	\$ 704,004	\$ 795,188
Operations	87,833	175,375	134,700	134,747	144,094
Capital equipment	6,312	32,773	63,405	68,950	35,000
<b>Total expenditures</b>	<b>\$ 722,985</b>	<b>\$ 871,685</b>	<b>\$ 856,072</b>	<b>\$ 907,701</b>	<b>\$ 974,282</b>

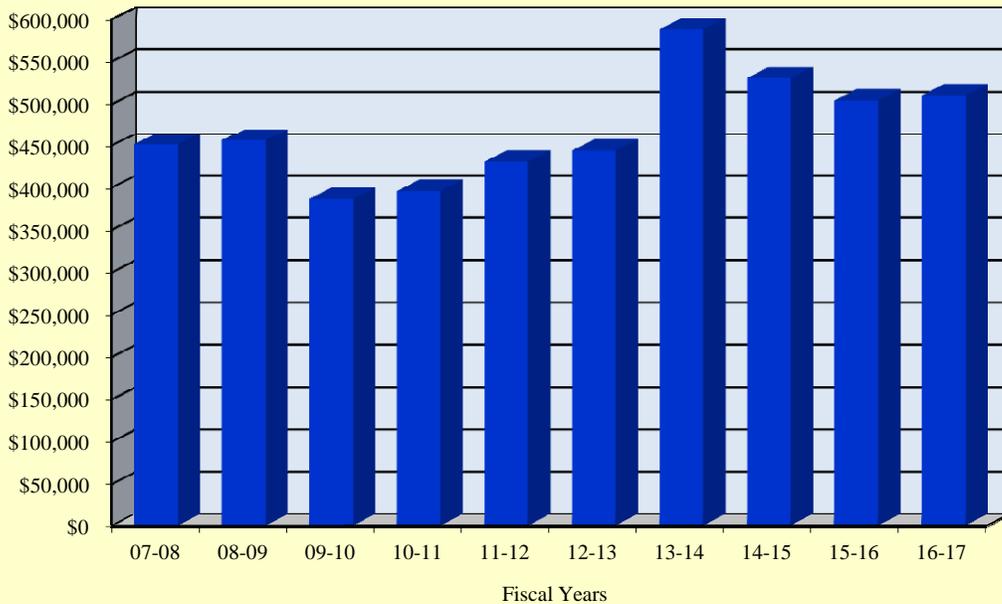
**Ten Year Comparison of Expenditures**



**Finance Department**  
 Facility Maintenance Division  
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 273,005	\$ 289,927	\$ 300,055	\$ 268,327	\$ 274,405
Operations	165,854	215,898	154,031	173,075	173,393
Capital equipment	4,712	81,737	76,453	62,802	62,410
<b>Total expenditures</b>	<b>\$ 443,571</b>	<b>\$ 587,562</b>	<b>\$ 530,539</b>	<b>\$ 504,204</b>	<b>\$ 510,208</b>

**Ten Year Comparison of Expenditures**

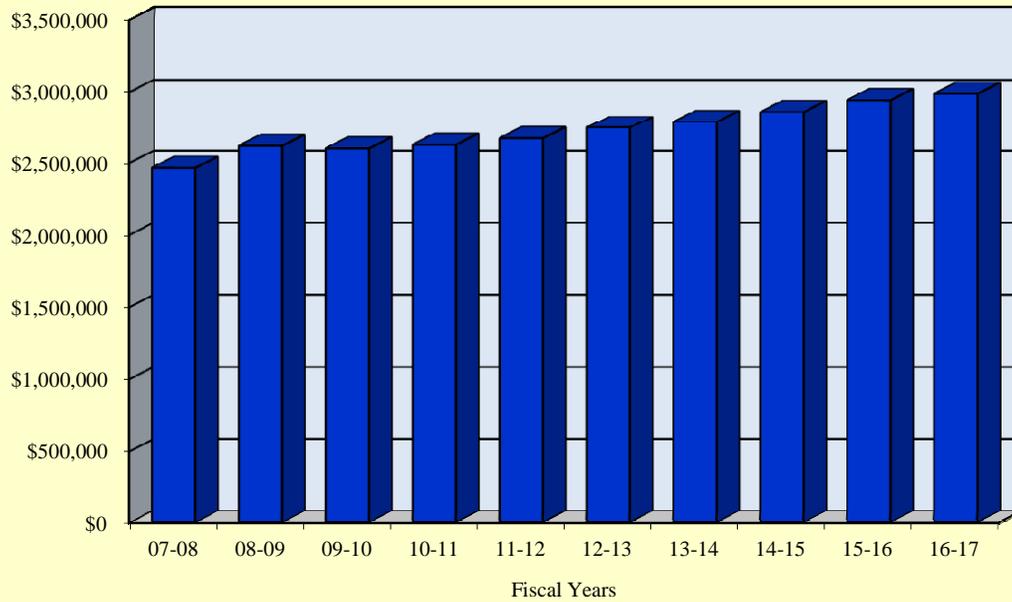


## Finance Department

Refuse Division  
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 66,842	\$ 70,985	\$ 73,740	\$ 72,342	\$ 77,563
Operations	2,643,183	2,689,303	2,682,538	2,780,081	2,857,702
Capital equipment			22,877	7,872	
Transfer					
<b>Total expenses</b>	2,710,025	2,760,288	2,779,155	2,860,295	2,935,265
Budgeted increase in net assets	34,435	28,672	79,961	81,517	50,975
<b>Totals</b>	<b>\$ 2,744,460</b>	<b>\$ 2,788,960</b>	<b>\$ 2,859,116</b>	<b>\$ 2,941,812</b>	<b>\$ 2,986,240</b>

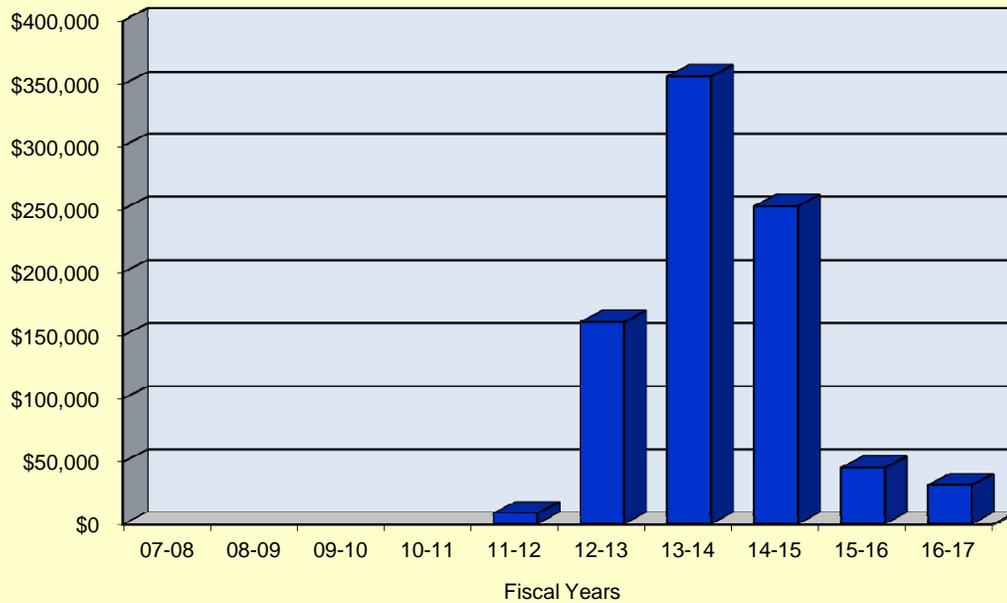
### Ten Year Comparison of Expenses



**Finance Department**  
 Telecom Infrastructure Division  
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel					
Operations	\$ 160,254	\$ 269,044	\$ 252,008	\$ 45,000	\$ 31,250
Capital equipment					
<b>Total expenditures</b>	160,254	269,044	252,008	45,000	31,250
Actual/budgeted increase in fund balance		86,739			
<b>Totals</b>	\$ 160,254	\$ 355,783	\$ 252,008	\$ 45,000	\$ 31,250

**Ten Year Comparison of Expenditures**



# Police Department

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Department Executive: Allen Swanson  
Chief

## Expenditures Budget

### 2016 – 2017

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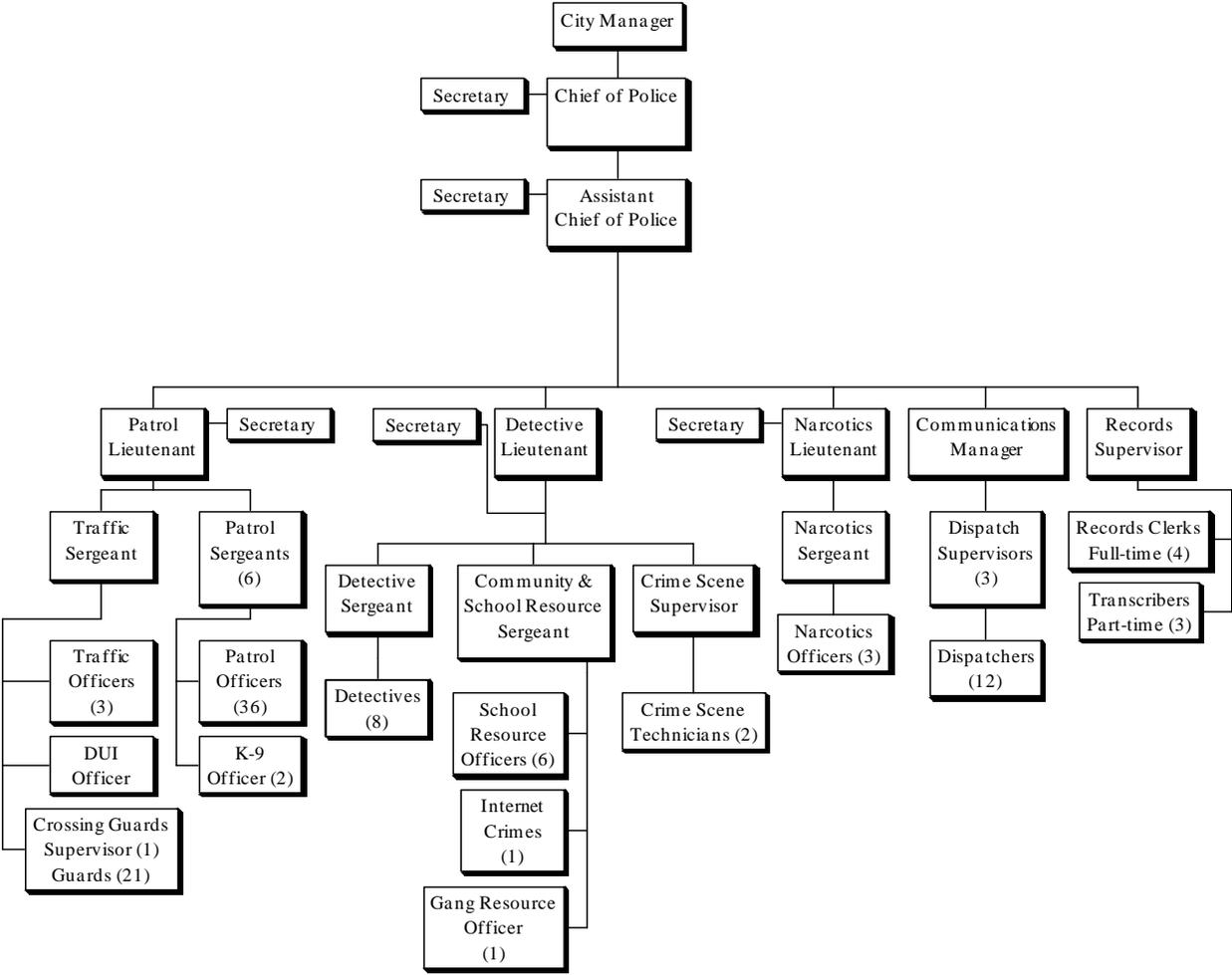
#### Divisions

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

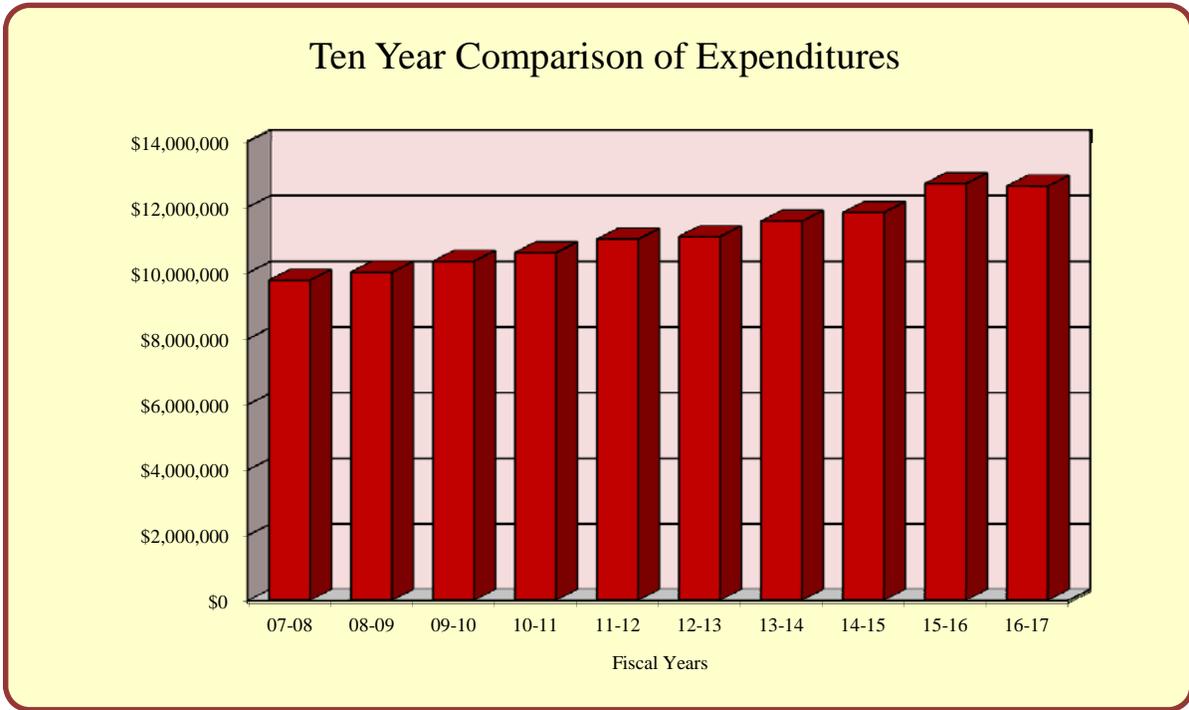
#### Mission

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.

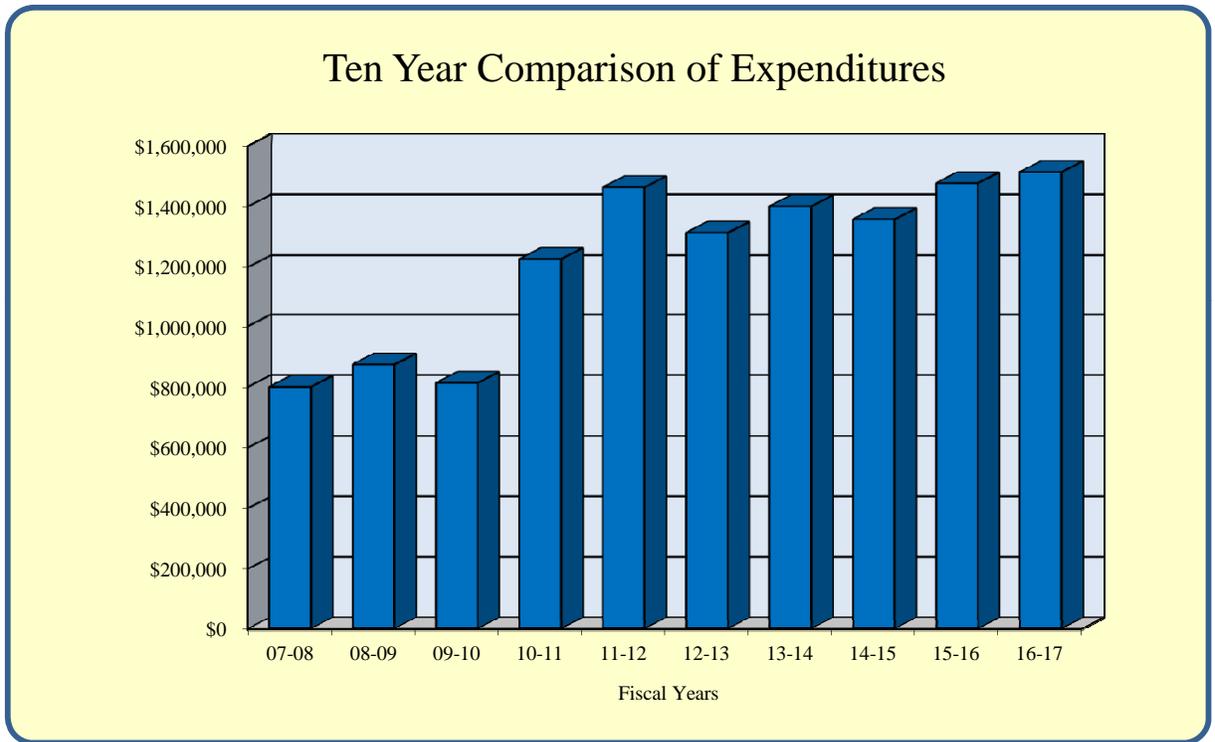
# Police Department



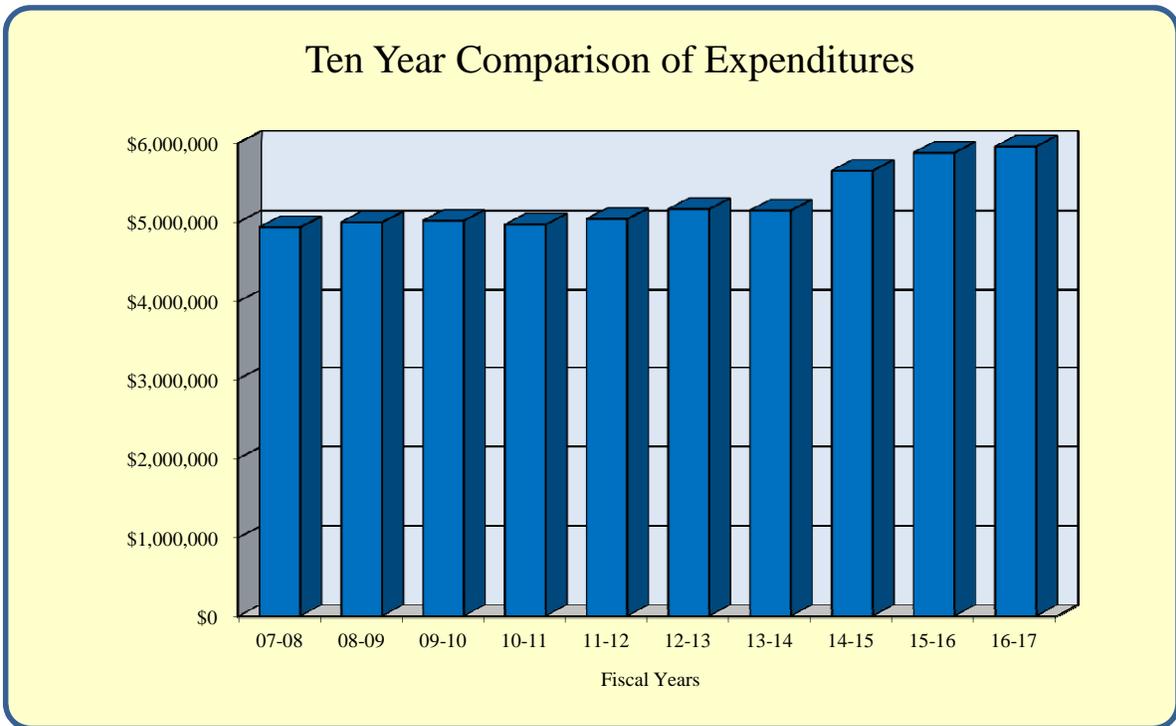
<b>Police Department</b>					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 8,977,524	\$ 9,369,859	\$ 9,569,950	\$ 9,958,308	\$ 10,198,464
Operations	1,600,332	1,787,091	1,746,565	1,905,973	1,839,459
Capital equipment	516,219	404,491	507,669	837,600	593,657
<b>Total expenditures</b>	11,094,075	11,561,441	11,824,184	12,701,881	12,631,580
Budgeted increase in fund balance	-	-	-	-	-
Totals	\$ 11,094,075	\$ 11,561,441	\$ 11,824,184	\$ 12,701,881	\$ 12,631,580



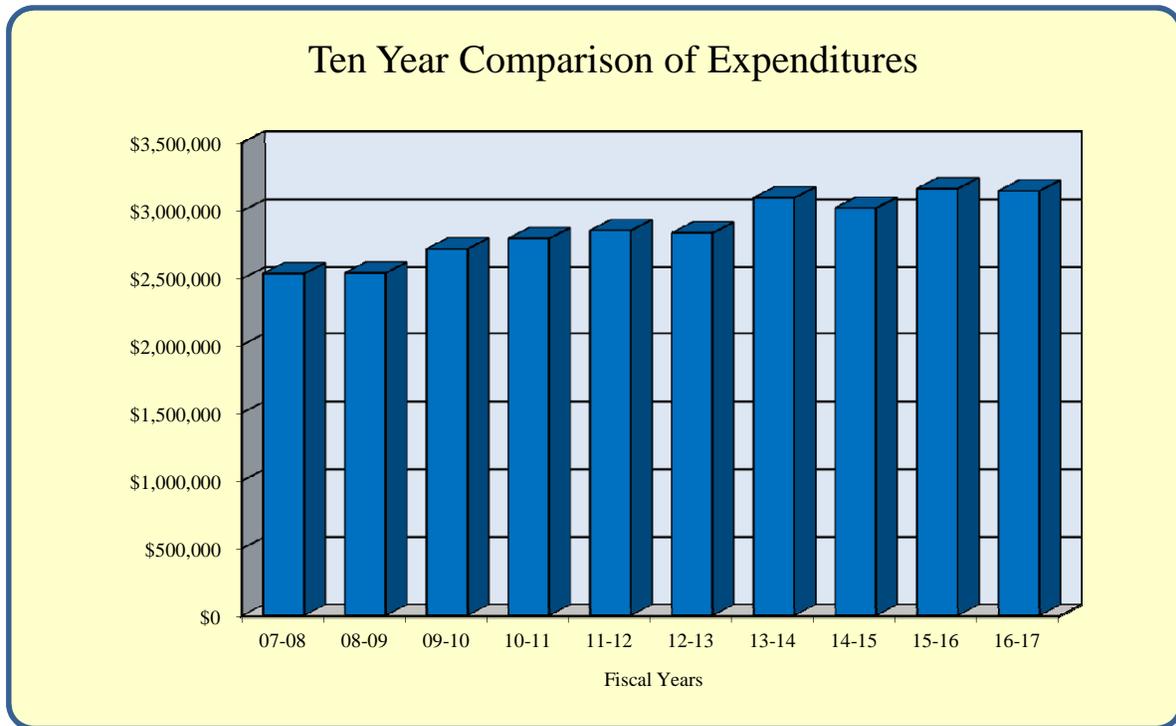
<b>Police Department</b>					
Administration Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 841,029	\$ 871,369	\$ 865,661	\$ 901,043	\$ 883,628
Operations	471,172	459,653	471,244	538,340	552,796
Capital equipment	-	68,724	19,620	36,346	75,690
<b>Total expenditures</b>	\$ 1,312,201	\$ 1,399,746	\$ 1,356,525	\$ 1,475,729	\$ 1,512,114



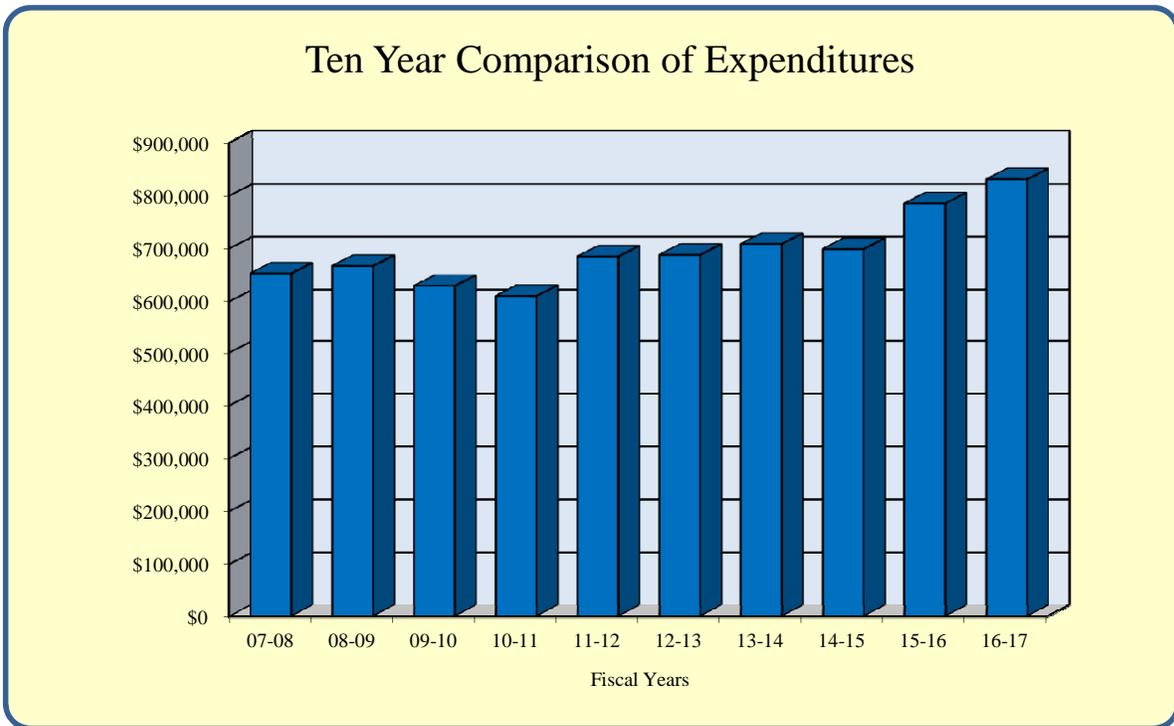
<b>Police Department</b>					
Patrol Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 4,405,089	\$ 4,505,643	\$ 4,682,026	\$ 4,877,248	\$ 5,014,540
Operations	455,766	526,906	538,951	567,299	507,297
Capital equipment	300,389	111,749	424,692	427,820	428,508
<b>Total expenditures</b>	<b>\$ 5,161,244</b>	<b>\$ 5,144,298</b>	<b>\$ 5,645,669</b>	<b>\$ 5,872,367</b>	<b>\$ 5,950,345</b>



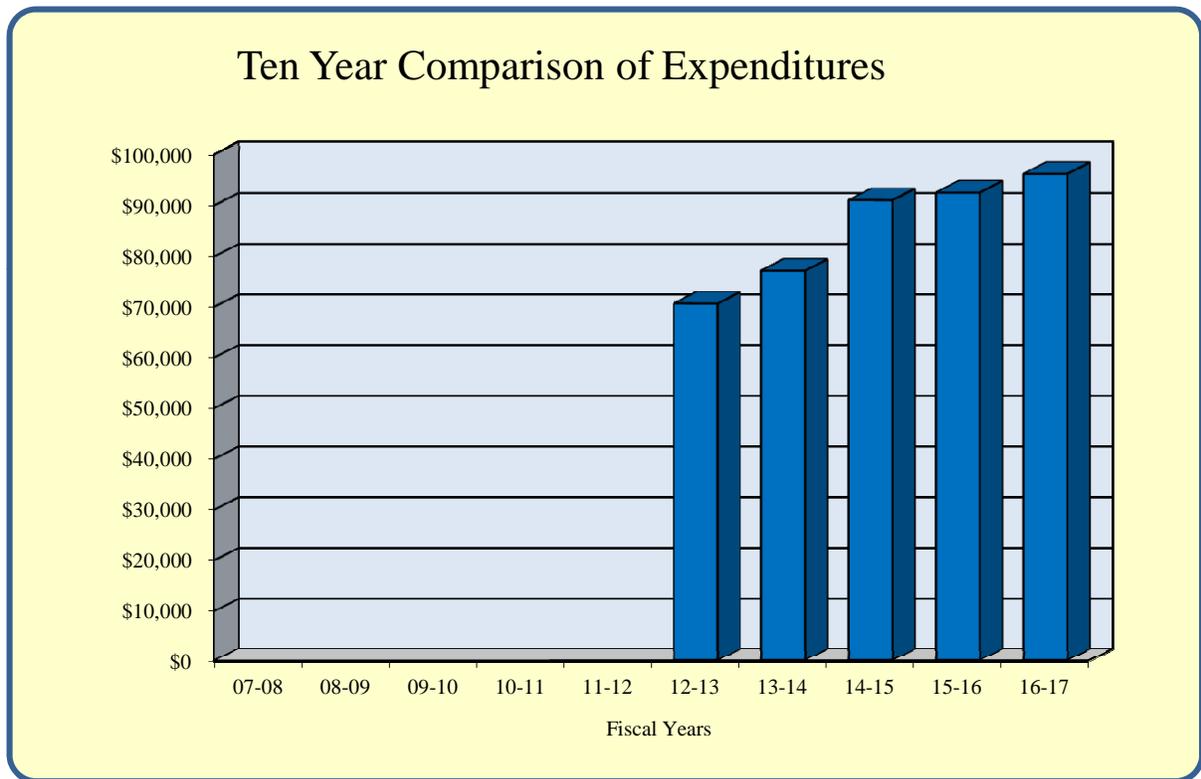
<b>Police Department</b> Support Services Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 2,594,819	\$ 2,798,365	\$ 2,797,019	\$ 2,899,128	\$ 2,929,352
Operations	158,086	181,945	158,246	205,376	187,617
Capital equipment	82,893	113,415	63,357	57,934	28,077
<b>Total expenditures</b>	<b>\$ 2,835,798</b>	<b>\$ 3,093,725</b>	<b>\$ 3,018,622</b>	<b>\$ 3,162,438</b>	<b>\$ 3,145,046</b>



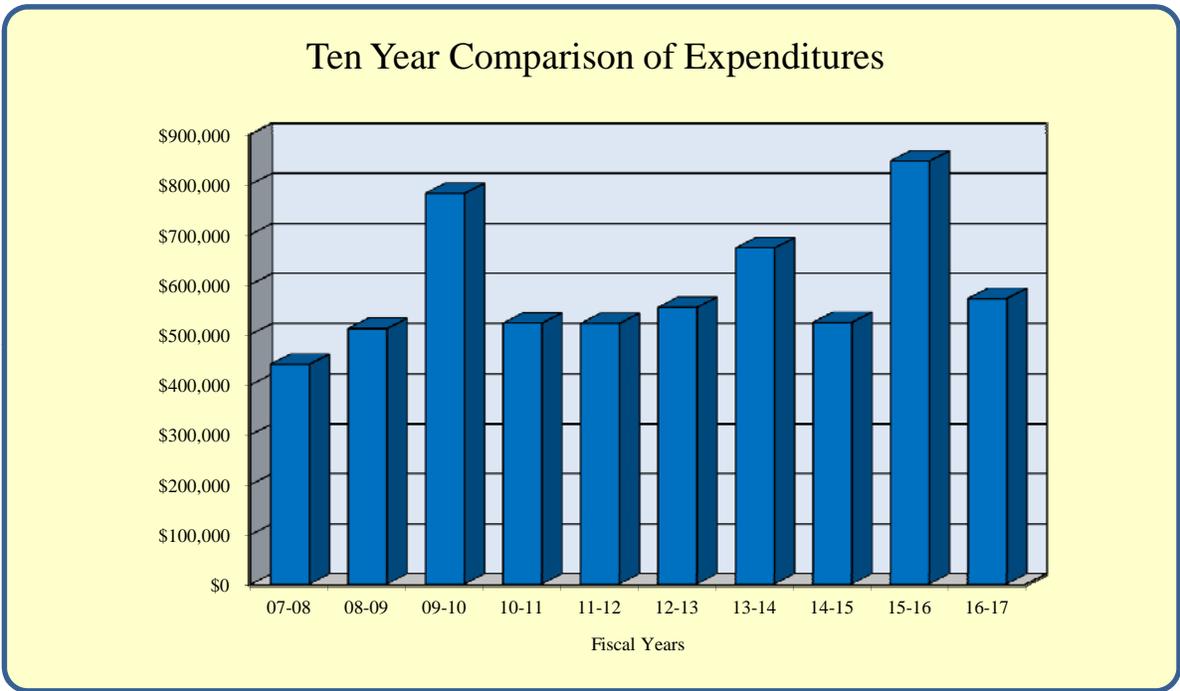
<b>Police Department</b> Communications Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 589,130	\$ 627,253	\$ 613,318	\$ 683,390	\$ 728,712
Operations	98,059	80,706	84,857	101,299	101,481
Capital equipment					
<b>Total expenditures</b>	<b>\$ 687,189</b>	<b>\$ 707,959</b>	<b>\$ 698,175</b>	<b>\$ 784,689</b>	<b>\$ 830,193</b>



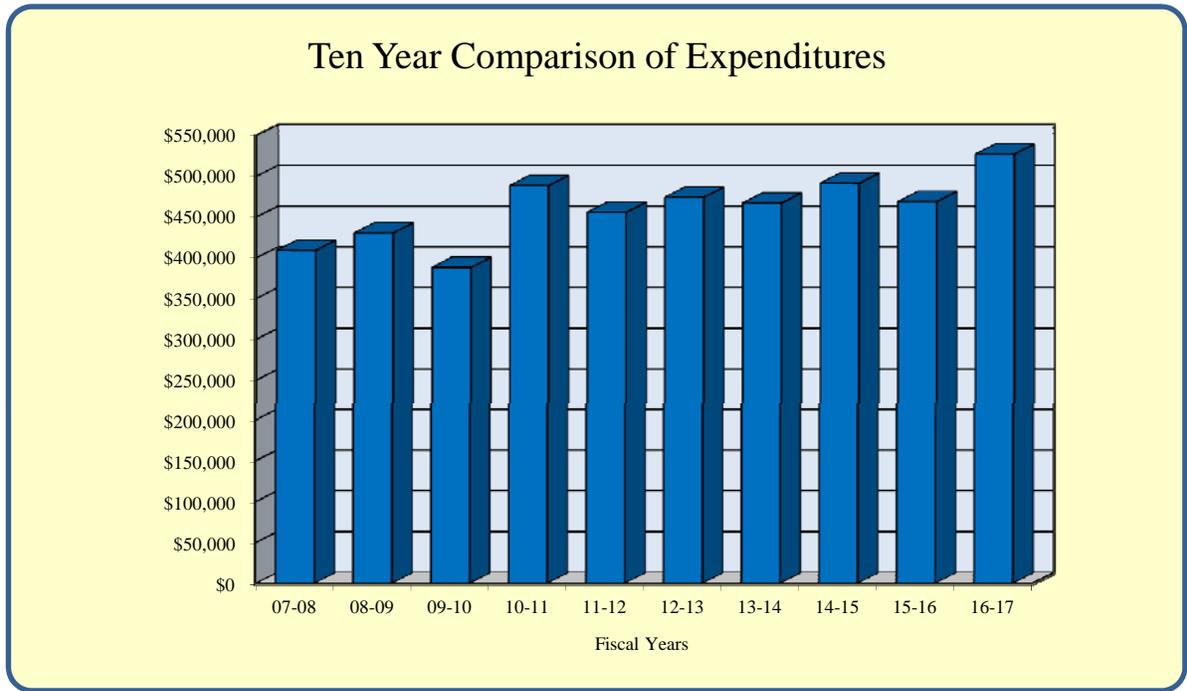
<b>Police Department</b>					
Alcohol Enforcement Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 70,130	\$ 76,238	\$ 90,059	\$ 91,549	\$ 95,225
Operations	450	900	900	900	900
Capital equipment					
<b>Totals</b>	<b>\$ 70,580</b>	<b>\$ 77,138</b>	<b>\$ 90,959</b>	<b>\$ 92,449</b>	<b>\$ 96,125</b>



<b>Police Department</b>					
Emergency Dispatch Services Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15		
Personnel	\$ 341,687	\$ 350,883	\$ 367,948	\$ 367,979	\$ 392,384
Operations	107,085	225,820	155,500	162,378	162,260
Capital equipment	104,649	95,289		315,500	16,500
<b>Total expenditures</b>	553,421	671,992	523,448	845,857	571,144
Actual/Budgeted increase in fund balance					
Totals	\$ 553,421	\$ 671,992	\$ 523,448	\$ 845,857	\$ 571,144



<b>Police Department</b>					
Davis Metro Narcotics Strike Force Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 135,640	\$ 140,108	\$ 153,919	\$ 137,971	\$ 154,623
Operations	309,714	311,161	336,867	330,381	327,108
Capital equipment	28,288	15,314			44,882
<b>Total expenditures</b>	473,642	466,583	490,786	468,352	526,613
Actual/Budgeted increase in fund balance					
Totals	\$ 473,642	\$ 466,583	\$ 490,786	\$ 468,352	\$ 526,613



# Fire Department

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Department Executive: Kevin Ward  
Chief

## Expenditures and Expenses Budget

2016 – 2017

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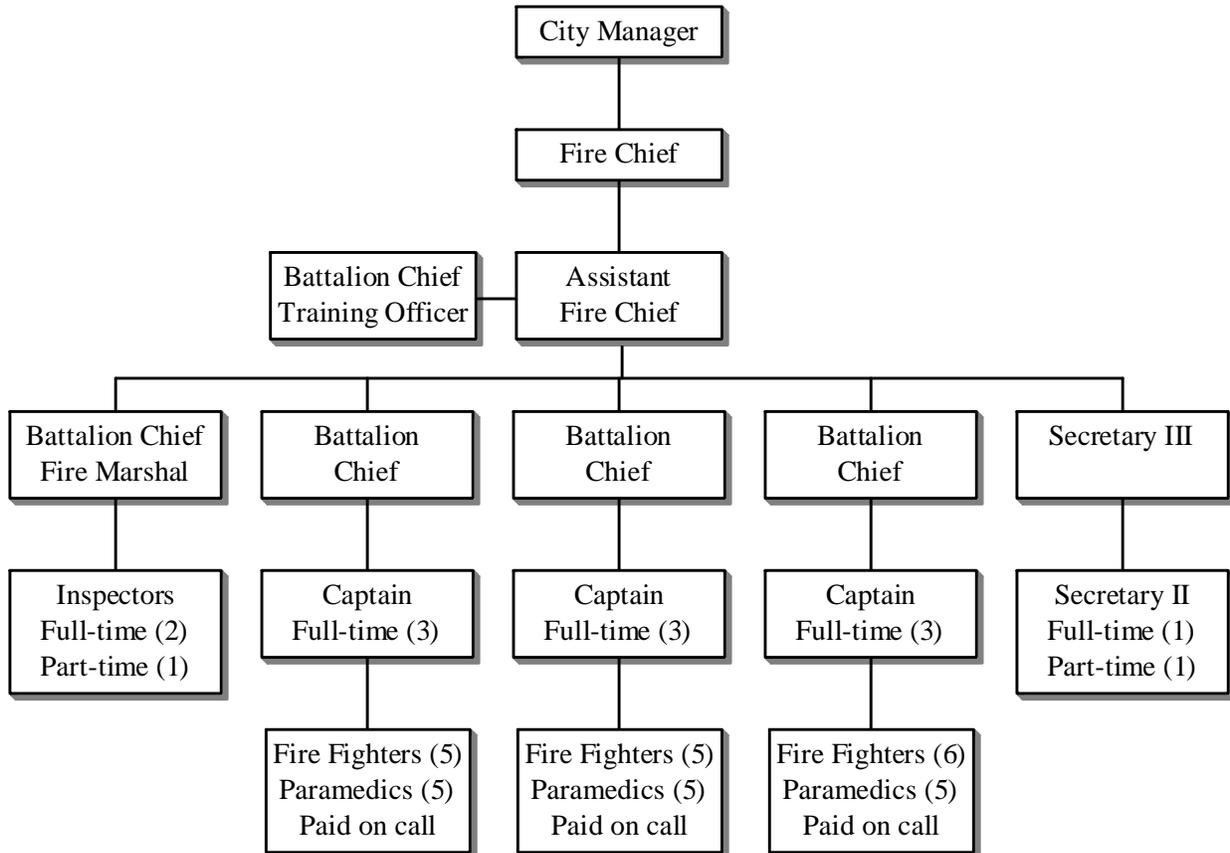
### Divisions

1. Fire
2. Emergency Medical Services

### Mission

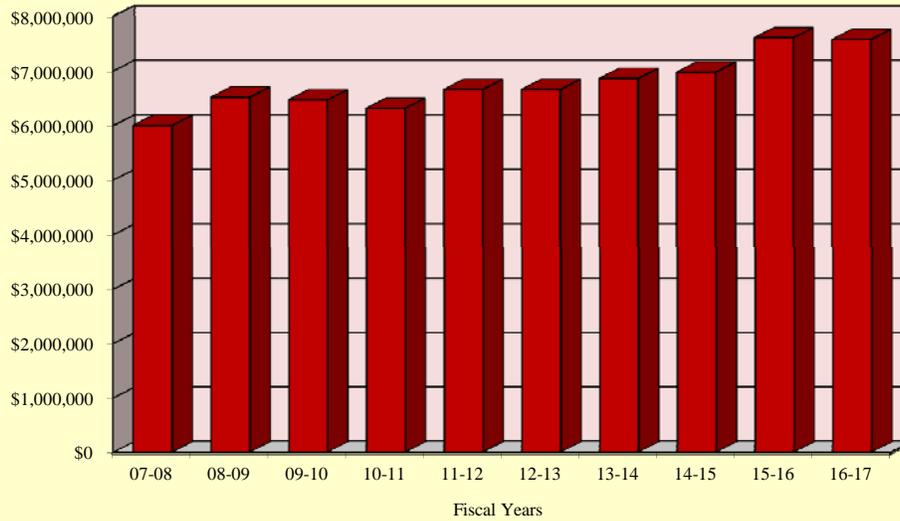
Provide a program of fire prevention, protection and suppression; to control hazardous material incidents and provide first responder emergency medical services for the community.

# Fire Department Organization Chart

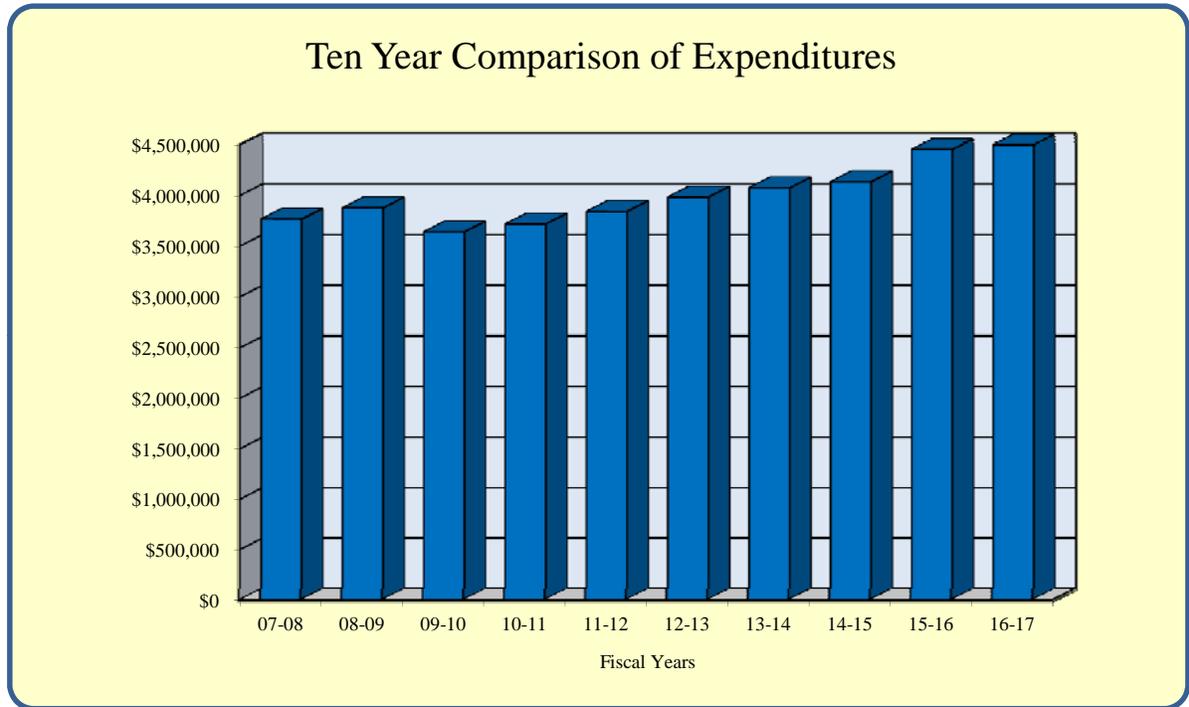


<b>Fire Department</b>					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 5,285,481	\$ 5,439,697	\$ 5,632,613	\$ 5,961,596	\$ 5,986,914
Operations	1,232,400	1,164,841	1,106,799	1,377,686	1,288,214
Capital equipment	138,525	250,218	233,590	63,300	293,500
Transfer to other funds	-	-	-	200,000	-
<b>Total expenditures and expenses</b>	6,656,406	6,854,756	6,973,002	7,602,582	7,568,628
Actual/Budgeted increase in net assets	-	-	-	-	-
<b>Totals</b>	<b>\$ 6,656,406</b>	<b>\$ 6,854,756</b>	<b>\$ 6,973,002</b>	<b>\$ 7,602,582</b>	<b>\$ 7,568,628</b>

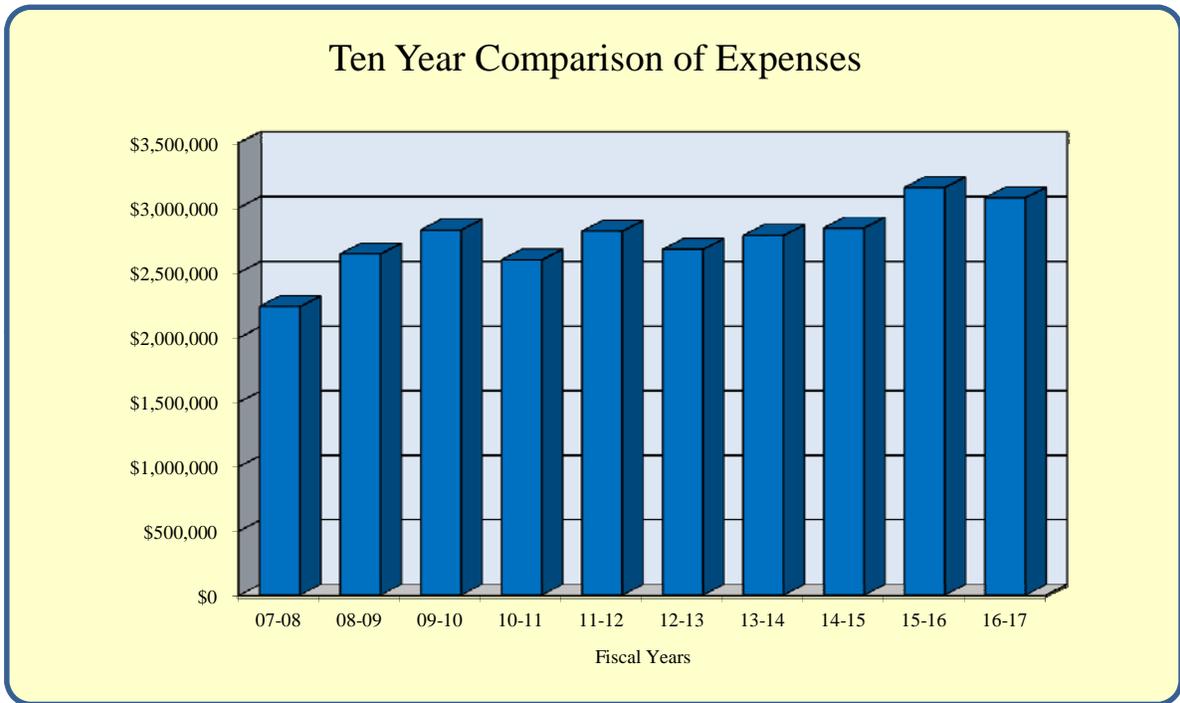
**Ten Year Comparison of Expenditures and Expenses**



<b>Fire Department</b> Fire Operations Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 3,389,719	\$ 3,532,648	\$ 3,656,612	\$ 3,869,245	\$ 3,972,660
Operations	464,807	447,305	408,825	516,586	467,336
Capital equipment	125,292	90,635	65,340	63,300	54,500
<b>Total expenditures</b>	<b>\$ 3,979,818</b>	<b>\$ 4,070,588</b>	<b>\$ 4,130,777</b>	<b>\$ 4,449,131</b>	<b>\$ 4,494,496</b>



<b>Fire Department</b> Emergency Medical Services Division Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 1,895,762	\$ 1,907,049	\$ 1,976,001	\$ 2,092,351	\$ 2,014,254
Operations	767,593	717,536	697,974	861,100	820,878
Capital equipment	13,233	159,583	168,250		239,000
Transfer to other funds				200,000	
<b>Total expenses</b>	2,676,588	2,784,168	2,842,225	3,153,451	3,074,132
Budgeted increase in net assets					
<b>Totals</b>	<b>\$ 2,676,588</b>	<b>\$ 2,784,168</b>	<b>\$ 2,842,225</b>	<b>\$ 3,153,451</b>	<b>\$ 3,074,132</b>



# Community and Economic Development Department

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Department Executive: William T. Wright  
Director

## Expenditures Budget

2016 – 2017

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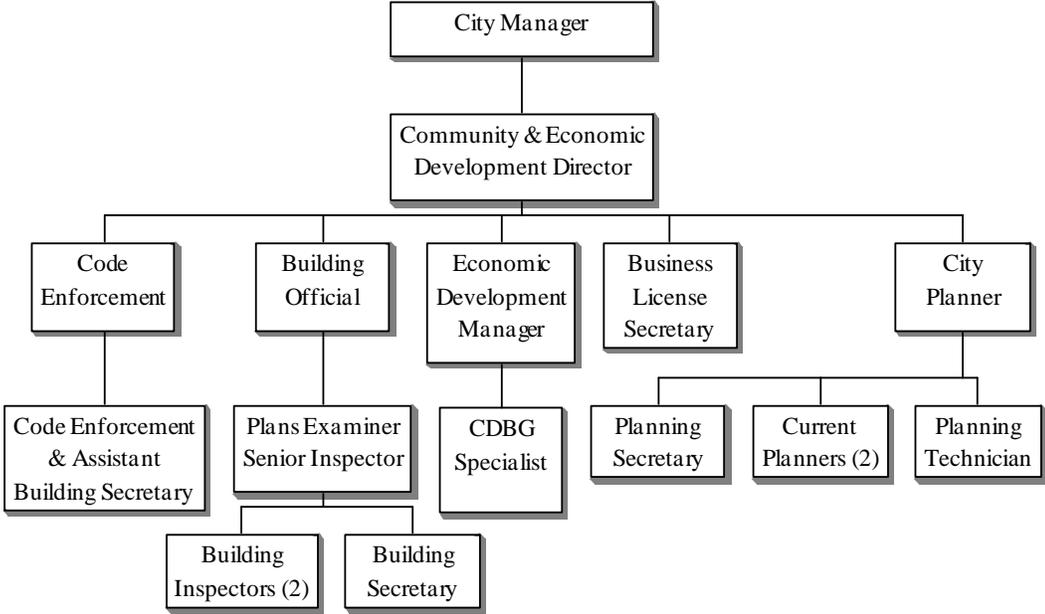
### Divisions

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

### Mission

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

# Community and Economic Development Department Organization Chart

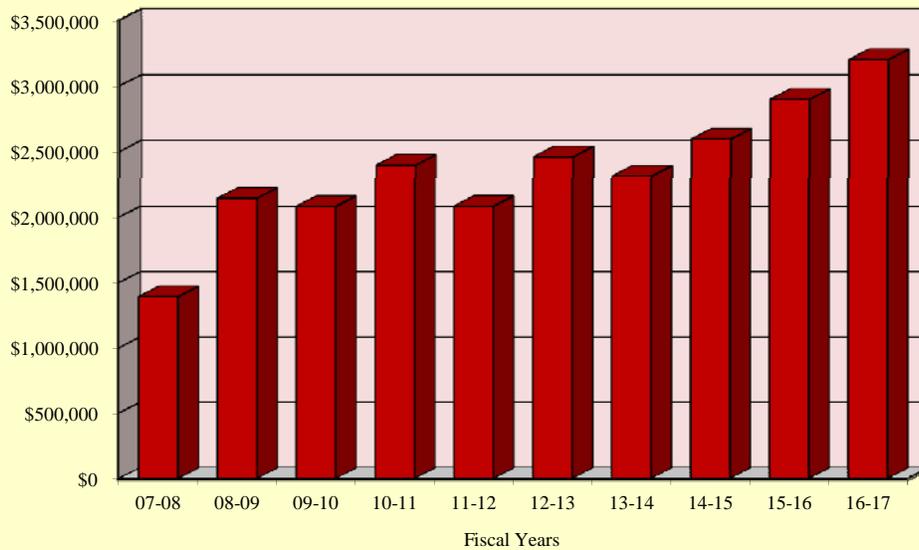


## Community and Economic Development Department

### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 1,057,379	\$ 1,104,425	\$ 1,185,740	\$ 1,240,400	\$ 1,257,161
Operations	134,718	144,553	168,671	229,412	259,402
Capital equipment	-	26,548	25,733	172,492	-
Capital projects - housing	-	-	-	-	-
Capital projects - other	812,693	177,943	289,238	783,540	1,160,482
Debt service - loan repayment	374,647	330,858	330,544	337,500	395,000
Transfers	37,500	28,216	-	-	-
Special items	-	-	-	-	-
<b>Total expenditures</b>	<b>2,416,937</b>	<b>1,812,543</b>	<b>1,999,926</b>	<b>2,763,344</b>	<b>3,072,045</b>
Actual/Budgeted increase in fund balance	40,228	498,880	592,321	131,352	124,794
<b>Totals</b>	<b>\$ 2,457,165</b>	<b>\$ 2,311,423</b>	<b>\$ 2,592,247</b>	<b>\$ 2,894,696</b>	<b>\$ 3,196,839</b>

### Ten Year Comparison of Expenditures



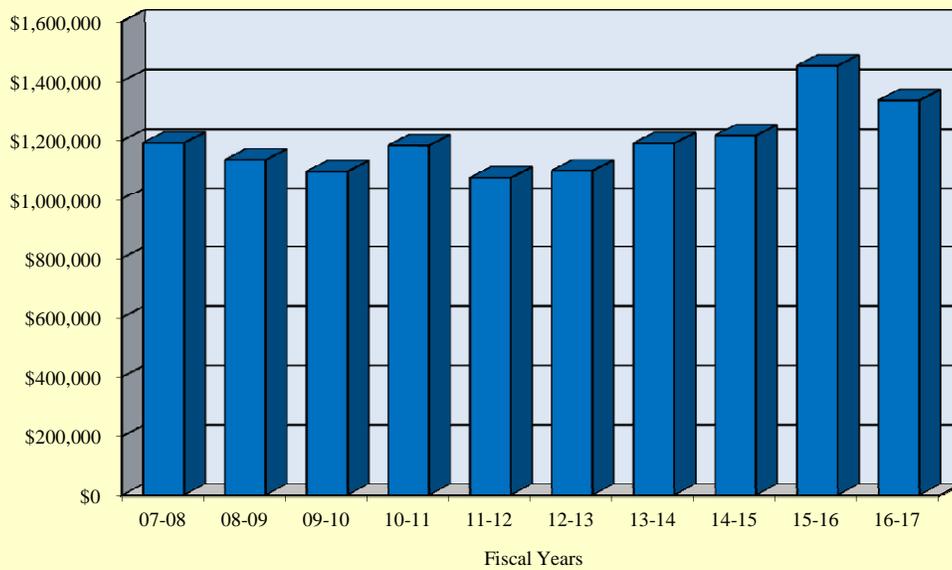
## Community and Economic Development Department

Community Development Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 1,023,387	\$ 1,082,429	\$ 1,101,409	\$ 1,133,836	\$ 1,143,349
Operations	74,604	81,060	89,682	145,162	191,702
Capital equipment	-	26,548	25,733	172,492	
<b>Total expenditures</b>	<b>\$ 1,097,991</b>	<b>\$ 1,190,037</b>	<b>\$ 1,216,824</b>	<b>\$ 1,451,490</b>	<b>\$ 1,335,051</b>

### Ten Year Comparison of Expenditures



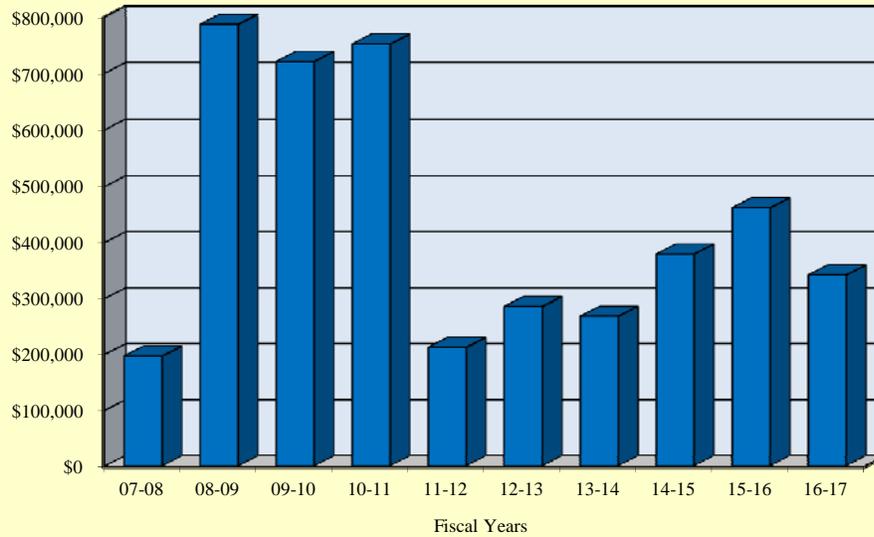
## Community and Economic Development Department

Community Development Block Grant Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 33,992	\$ 21,996	\$ 48,631	\$ 54,200	\$ 59,800
Operations	52,830	59,788	55,494	53,250	11,700
Capital equipment	-	-	-	-	-
Capital projects - housing	-	-	-	-	-
Capital projects - other	198,150	157,454	274,646	354,031	269,732
Transfers	-	28,216	-	-	-
Special items	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 284,972</b>	<b>\$ 267,454</b>	<b>\$ 378,771</b>	<b>\$ 461,481</b>	<b>\$ 341,232</b>

### Ten Year Comparison of Expenditures

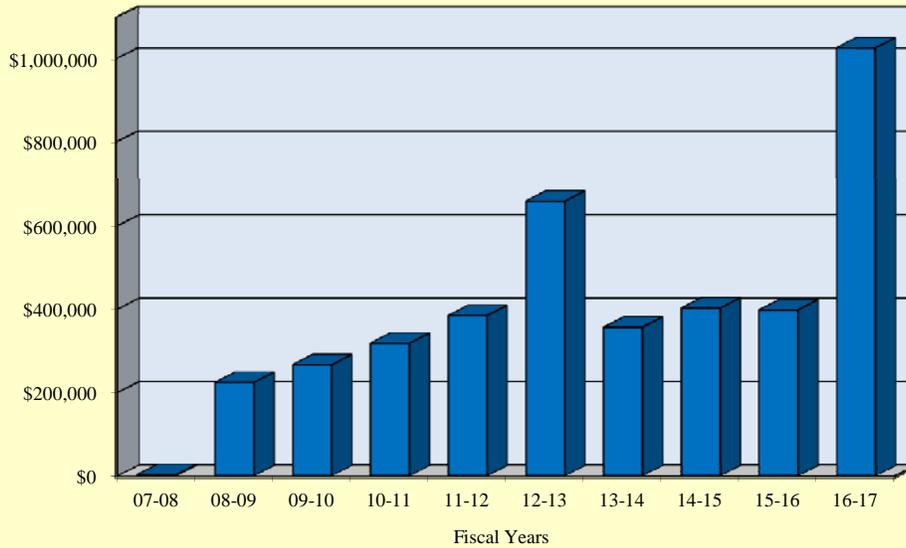


### Community and Economic Development Department

Redevelopment Agency Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15		
Personnel	\$ -	\$ -	\$ 17,712	\$ 26,182	\$ 27,006
Operations	6,213	-	11,200	10,500	35,500
Capital equipment	-	-	-	-	-
Capital projects	614,543	20,489	7,697	304,500	888,000
Payback agreements					75,000
Transfer to (from) other funds	37,500	-	-	-	-
<b>Total expenditures</b>	<b>658,256</b>	<b>20,489</b>	<b>36,609</b>	<b>341,182</b>	<b>1,025,506</b>
Actual/Budgeted increase in fund balance	-	335,675	365,526	56,318	
<b>Totals</b>	<b>\$ 658,256</b>	<b>\$ 356,164</b>	<b>\$ 402,135</b>	<b>\$ 397,500</b>	<b>\$ 1,025,506</b>

### Ten Year Comparison of Expenditures

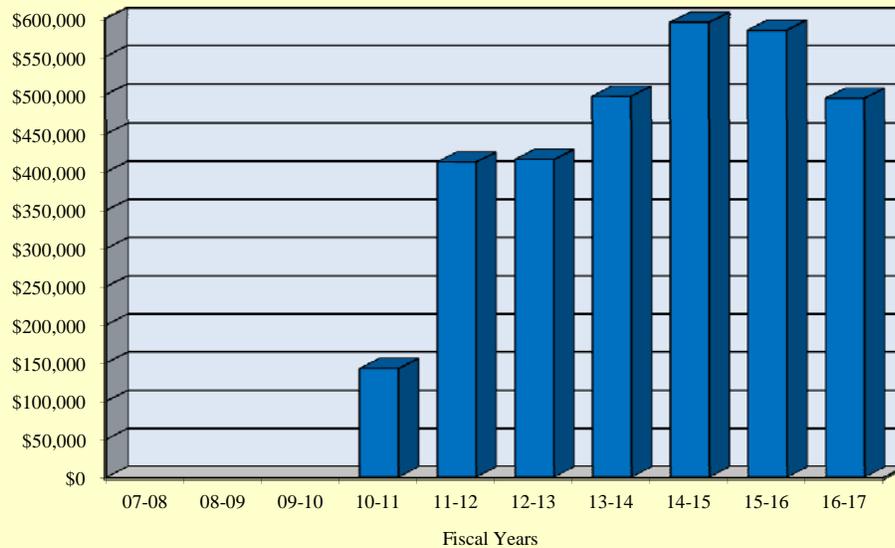


## Community and Economic Development Department

Economic Development Agency Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ -	\$ -	\$ 17,988	\$ 26,182	\$ 27,006
Operations	1,071	3,705	12,295	20,500	20,500
Capital equipment	-	-	-	-	-
Capital projects	-	-	6,895	125,009	2,750
Debt service - loan repayment	374,647	330,858	330,544	337,500	320,000
Transfer to other funds	-	-	-	-	-
<b>Total expenditures</b>	<b>375,718</b>	<b>334,563</b>	<b>367,722</b>	<b>509,191</b>	<b>370,256</b>
Actual/budgeted increase in fund balance	40,228	163,205	226,795	75,034	124,794
<b>Totals</b>	<b>\$ 415,946</b>	<b>\$ 497,768</b>	<b>\$ 594,517</b>	<b>\$ 584,225</b>	<b>\$ 495,050</b>

### Ten Year Comparison of Expenditures



# Public Works Department

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Department Executive: Terry R. Coburn  
Director

## Expenditures and Expenses Budget

### 2016 – 2017

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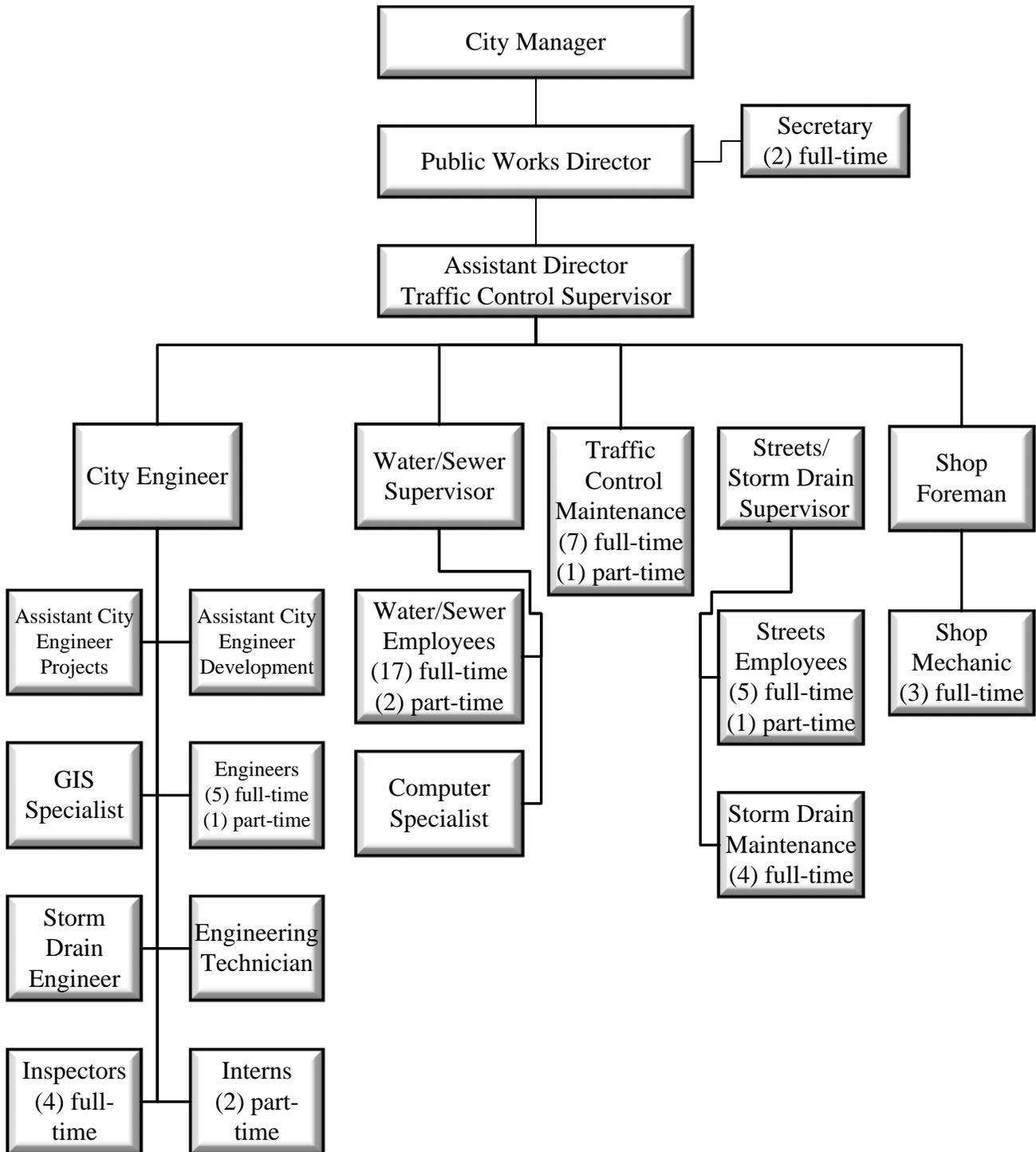
#### Divisions

1. Streets
2. Shop
3. Engineering
4. B & C Road
5. Transit Tax (Proposition 1)
6. Street Lighting
7. Water
8. Storm Sewer
9. Sewer

#### Mission

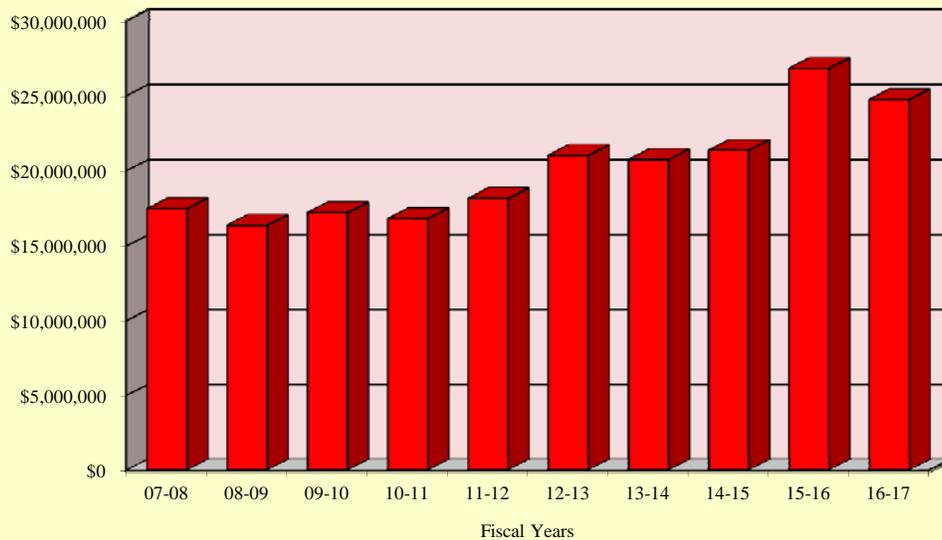
Provide citizens, visitors and businesses with safe and adequate services for: 1) culinary water; 2) streets; 3) sewage disposal; 4) storm sewer; and 5) refuse disposal. Provide services in such a way as to enhance the health, safety and comfort of those being served.

# Public Works Department Organizational Chart

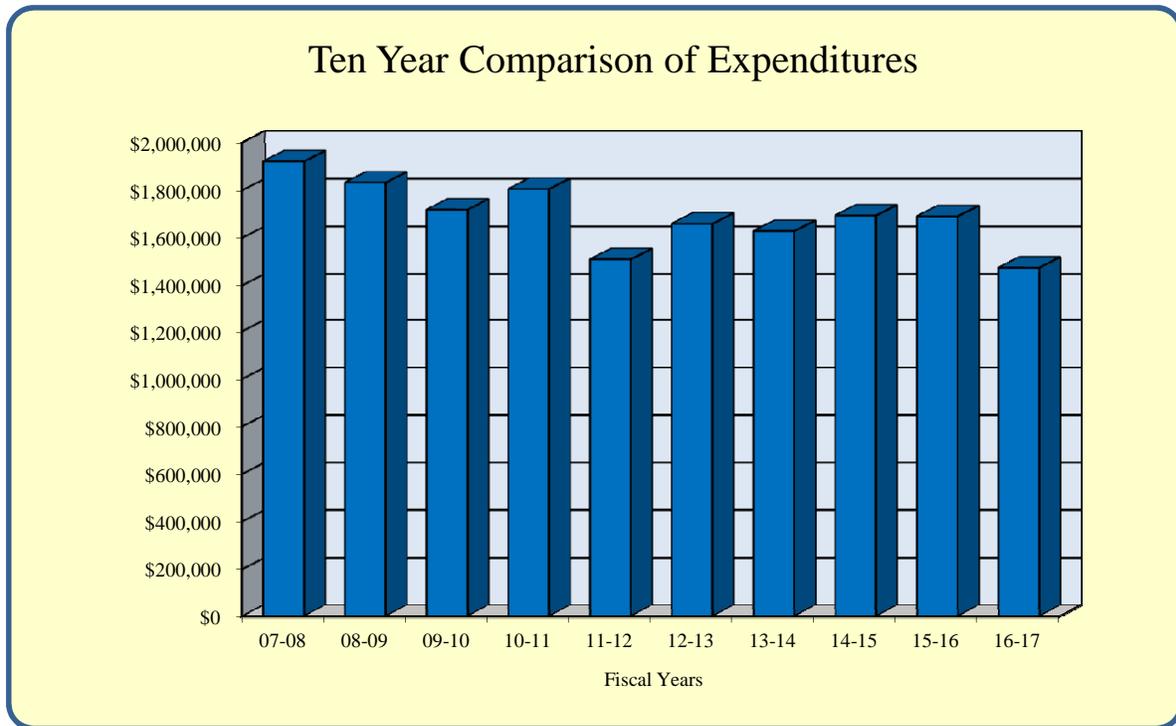


<b>Public Works Department</b>					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 4,225,550	\$ 4,370,690	\$ 4,332,026	\$ 4,444,625	\$ 4,584,919
Operations	8,931,915	9,504,706	9,635,295	12,679,718	13,584,389
Capital equipment	159,167	327,166	1,347,979	460,732	517,800
Capital projects	4,922,078	3,533,933	3,323,948	7,569,136	3,129,000
Debt service	366,298	3,000	-	-	-
Transfers	1,351,340	1,596,377	2,333,301	1,642,230	1,170,788
<b>Total expenditures and expenses</b>	<b>19,956,348</b>	<b>19,335,872</b>	<b>20,972,549</b>	<b>26,796,441</b>	<b>22,986,896</b>
Actual/Budgeted increase in fund balance/net assets	1,053,718	1,210,173	-	-	1,479,204
Totals	\$ 21,010,066	\$ 20,546,045	\$ 20,972,549	\$ 26,796,441	\$ 24,466,100

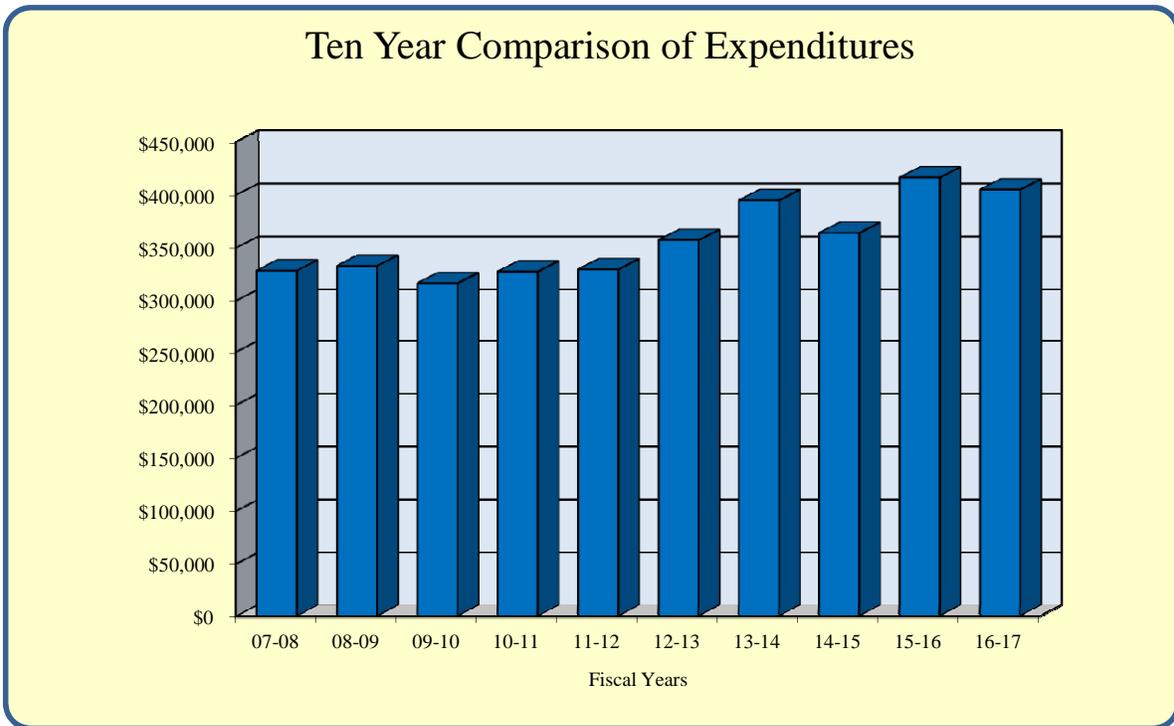
**Ten Year Comparison of Expenditures and Expenses**



<b>Public Works Department</b>					
Streets Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 1,090,659	\$ 1,126,558	\$ 1,107,672	\$ 1,175,469	\$ 983,626
Operations	531,373	500,684	443,578	486,188	459,276
Capital equipment	36,577	-	141,603	27,850	30,800
<b>Total expenditures</b>	<b>\$ 1,658,609</b>	<b>\$ 1,627,242</b>	<b>\$ 1,692,853</b>	<b>\$ 1,689,507</b>	<b>\$ 1,473,702</b>



<b>Public Works Department</b>					
Shop Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 300,053	\$ 343,070	\$ 320,526	\$ 336,159	\$ 355,682
Operations	40,930	44,916	43,302	48,136	49,136
Capital equipment	16,075	6,730	-	32,000	
<b>Total expenditures</b>	<b>\$ 357,058</b>	<b>\$ 394,716</b>	<b>\$ 363,828</b>	<b>\$ 416,295</b>	<b>\$ 404,818</b>



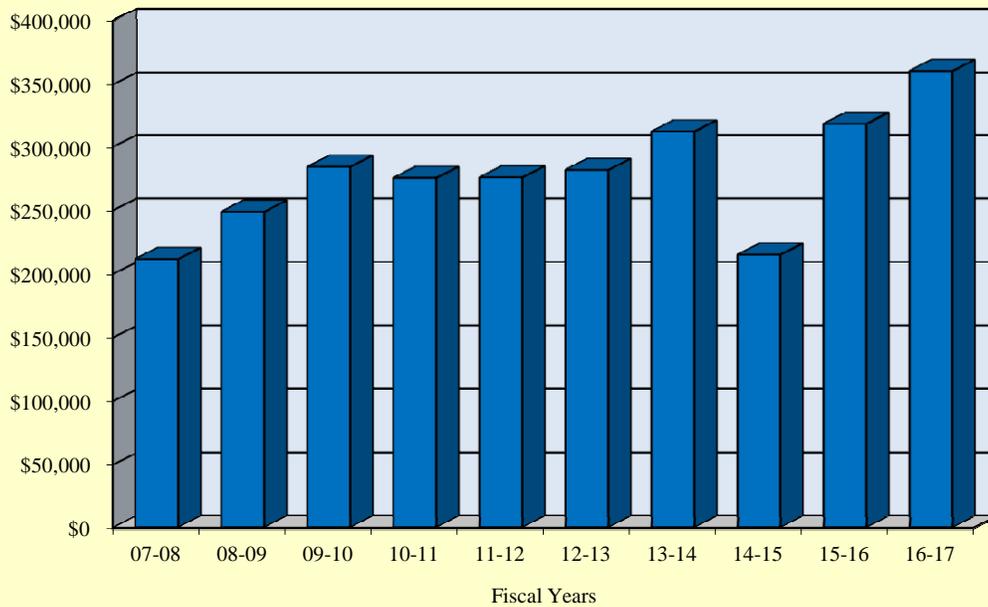
## Public Works Department

Engineering Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 256,530	\$ 277,678	\$ 193,942	\$ 260,086	\$ 327,435
Operations	22,325	32,131	8,486	53,486	30,937
Capital equipment	2,750	3,193	12,500	5,525	2,000
<b>Total expenditures</b>	<b>\$ 281,605</b>	<b>\$ 313,002</b>	<b>\$ 214,928</b>	<b>\$ 319,097</b>	<b>\$ 360,372</b>

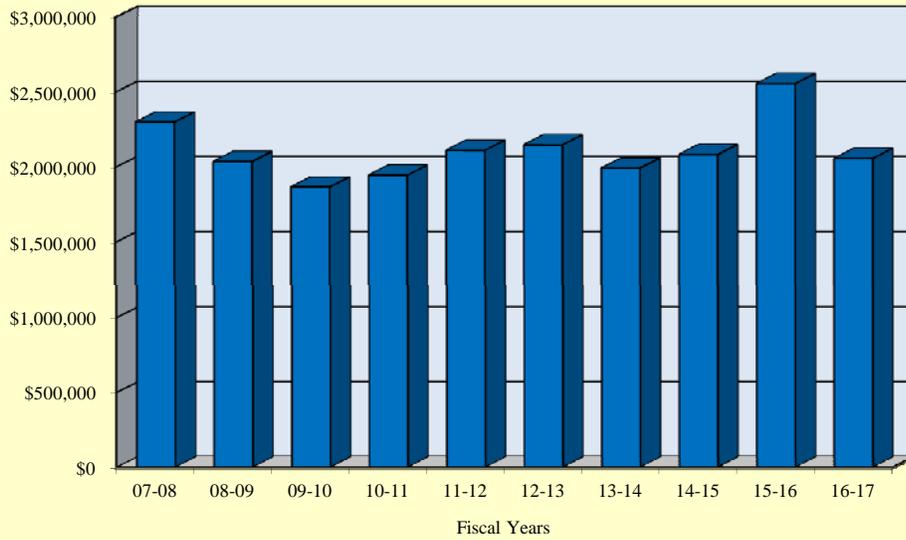
### Ten Year Comparison of Expenditures



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

<b>Public Works Department</b>					
B & C Road Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15		
Personnel	\$ 82,400	\$ 87,971	\$ 92,152	\$ 95,208	\$ 98,461
Operations	1,695,780	1,290,523	942,842	1,892,956	1,960,000
Transfers	370,000	614,806	1,048,520	568,000	
<b>Total expenditures</b>	<b>2,148,180</b>	<b>1,993,300</b>	<b>2,083,514</b>	<b>2,556,164</b>	<b>2,058,461</b>
Actual/Budgeted increase in fund balance					
Totals	\$ 2,148,180	\$ 1,993,300	\$ 2,083,514	\$ 2,556,164	\$ 2,058,461

**Ten Year Comparison of Expenditures**



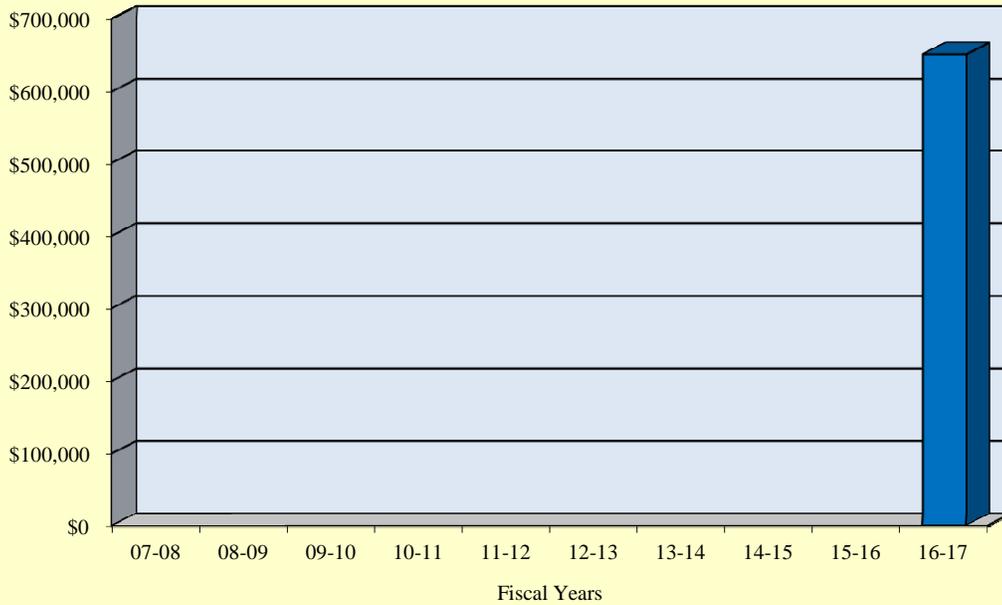
## Public Works Department

Transit Tax (Proposition 1)

Expenditure Budget

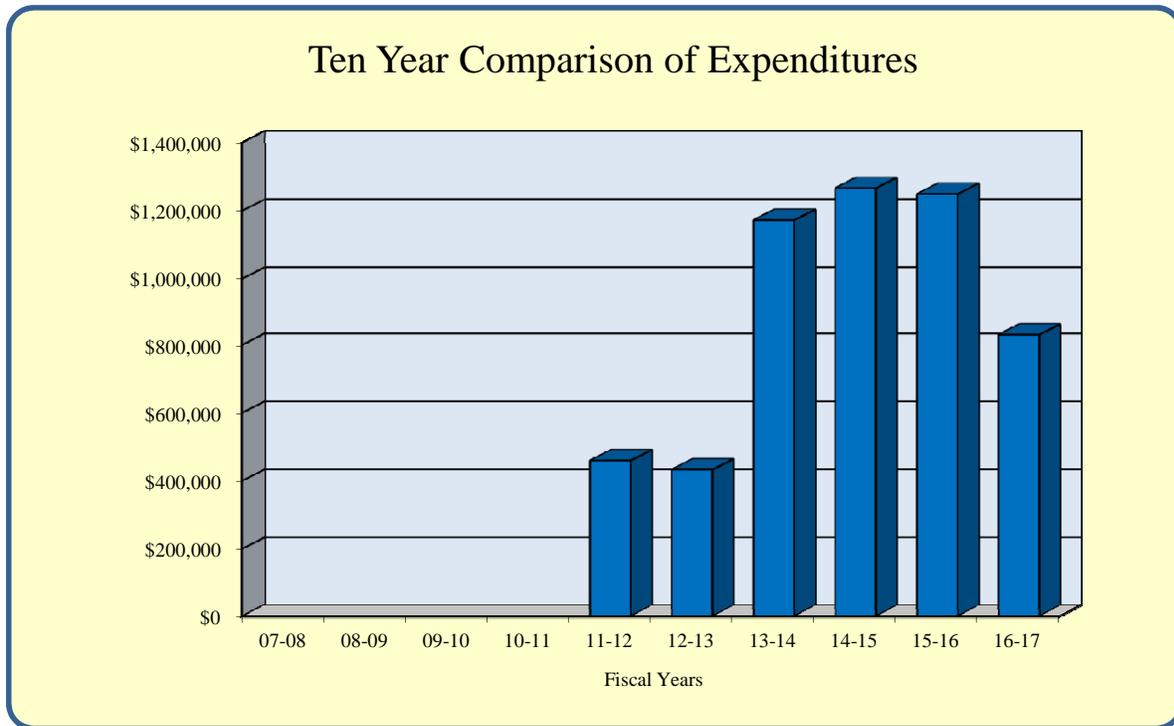
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel					
Operations					
Capital equipment					
Capital projects	\$ -	\$ -	\$ -	\$ -	\$ 651,000
Transfers					
<b>Total expenditures</b>	-	-	-	-	651,000
Actual/Budgeted increase in fund balance					
<b>Totals</b>	\$ -	\$ -	\$ -	\$ -	\$ 651,000

### Ten Year Comparison of Expenditures

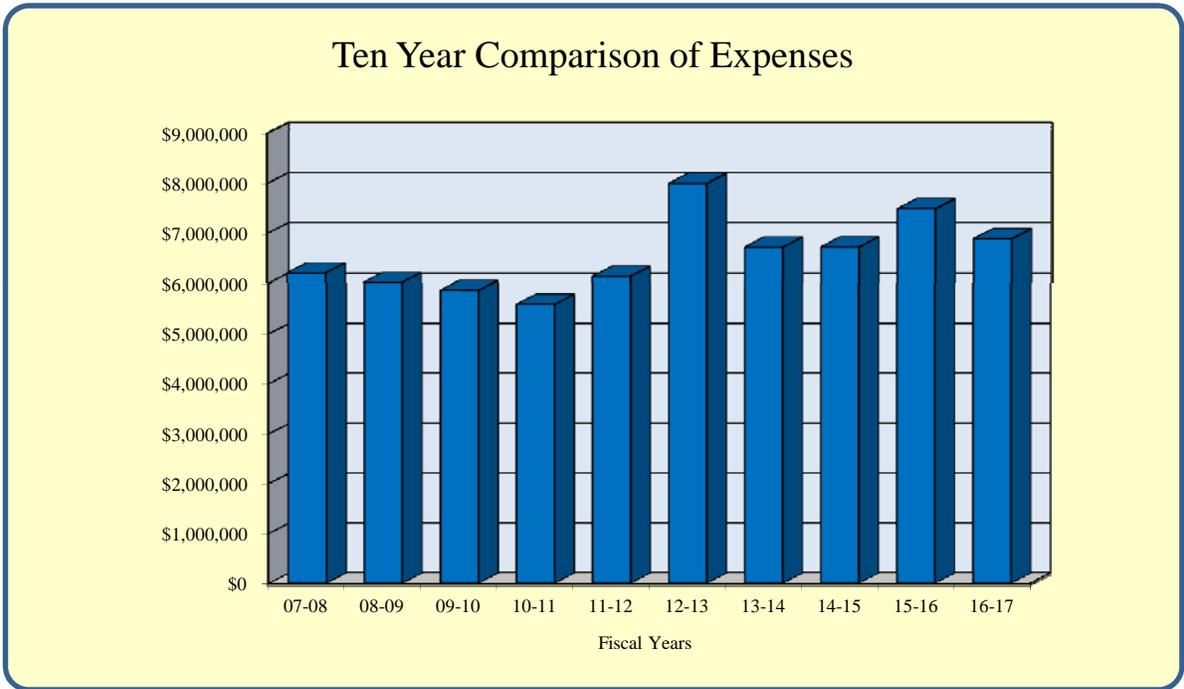


<b>Public Works Department</b>					
Street Lighting Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	432,035	608,156	364,487	361,000	386,000
Capital equipment	-	127,234	223,553	113,511	100,000
Capital projects	-	249,999	301,951	773,854	343,000
Budgeted increase in net assets		186,151	375,526	-	-
<b>Total expenditures</b>	<b>\$ 432,035</b>	<b>\$ 1,171,540</b>	<b>\$ 1,265,517</b>	<b>\$ 1,248,365</b>	<b>\$ 829,000</b>

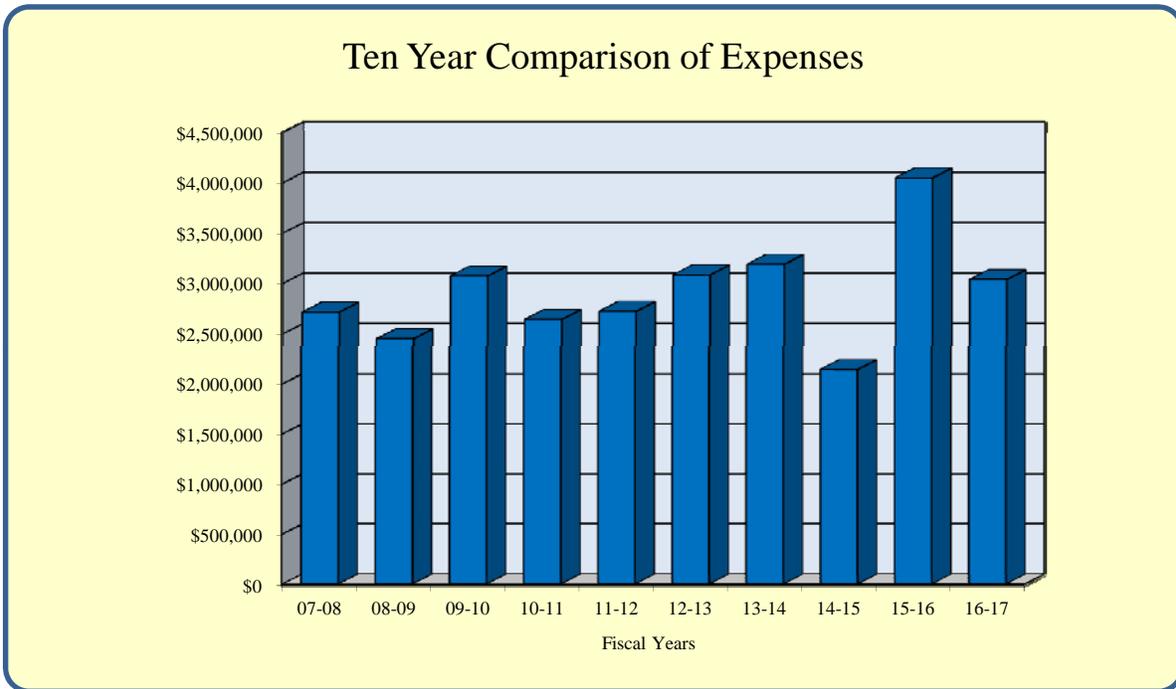
Note: In 2013-14 the street lighting division will begin operating as an enterprise fund.



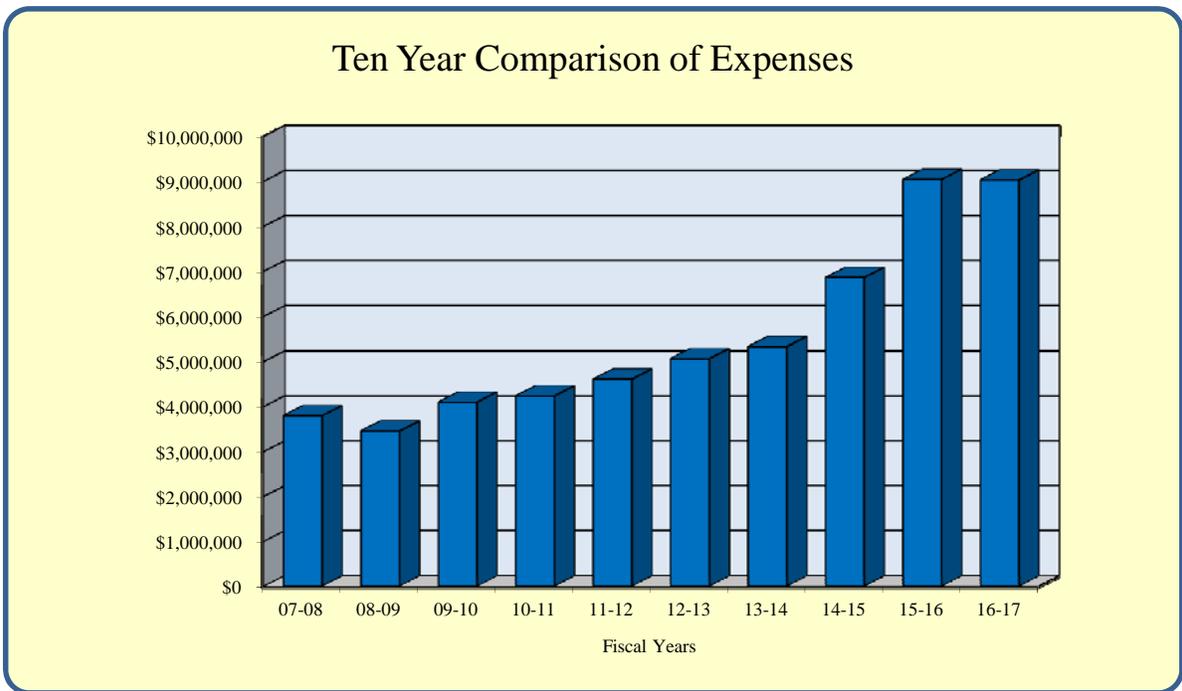
<b>Public Works Department</b>					
Water Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15		
Personnel	\$ 1,023,400	\$ 1,264,772	\$ 1,253,806	\$ 1,229,451	\$ 1,358,402
Operations	2,776,897	3,023,183	2,648,236	3,164,002	3,144,534
Capital equipment	32,894	65,340	780,278	71,050	44,000
Capital projects	3,362,481	1,937,948	1,577,245	2,550,525	965,000
Debt service	366,298	3,000	-	-	-
Transfers	428,684	428,915	467,900	472,045	567,045
<b>Total expenses</b>	<b>7,990,654</b>	<b>6,723,158</b>	<b>6,727,465</b>	<b>7,487,073</b>	<b>6,078,981</b>
Actual/Budgeted increase in net assets			-	-	550,519
Totals	\$ 7,990,654	\$ 6,723,158	\$ 6,727,465	\$ 7,487,073	\$ 6,629,500



<b>Public Works Department</b>					
Storm Sewer Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 491,453	\$ 527,839	\$ 588,256	\$ 568,026	\$ 645,993
Operations	372,955	402,922	403,096	551,969	510,969
Capital equipment	55,290	55,290	61,476	83,154	297,000
Capital projects	909,597	1,345,986	728,552	2,610,000	420,000
Transfers	222,406	222,406	361,906	230,795	232,353
<b>Total expenses</b>	<b>2,051,701</b>	<b>2,554,443</b>	<b>2,143,286</b>	<b>4,043,944</b>	<b>2,106,315</b>
Actual/Budgeted increase in net assets	1,029,675	631,802			928,685
Totals	\$ 3,081,376	\$ 3,186,245	\$ 2,143,286	\$ 4,043,944	\$ 3,035,000



<b>Public Works Department</b>					
Sewer Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15		
Personnel	\$ 981,055	\$ 742,802	\$ 775,672	\$ 780,226	\$ 815,320
Operations	3,059,620	3,602,191	4,781,268	6,121,981	7,043,537
Capital equipment	15,581	69,379	128,569	127,642	44,000
Capital projects	650,000	-	716,200	1,634,757	750,000
Transfers	330,250	330,250	454,975	371,390	371,390
<b>Total expenses</b>	<b>5,036,506</b>	<b>4,744,622</b>	<b>6,856,684</b>	<b>9,035,996</b>	<b>9,024,247</b>
Actual/Budgeted increase in net assets	24,043	578,371	-	-	-
Totals	\$ 5,060,549	\$ 5,322,993	\$ 6,856,684	\$ 9,035,996	\$ 9,024,247



# Parks and Recreation Department

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Department Executive: David R. Price  
Director

## Expenditures and Expenses Budget

2016 – 2017

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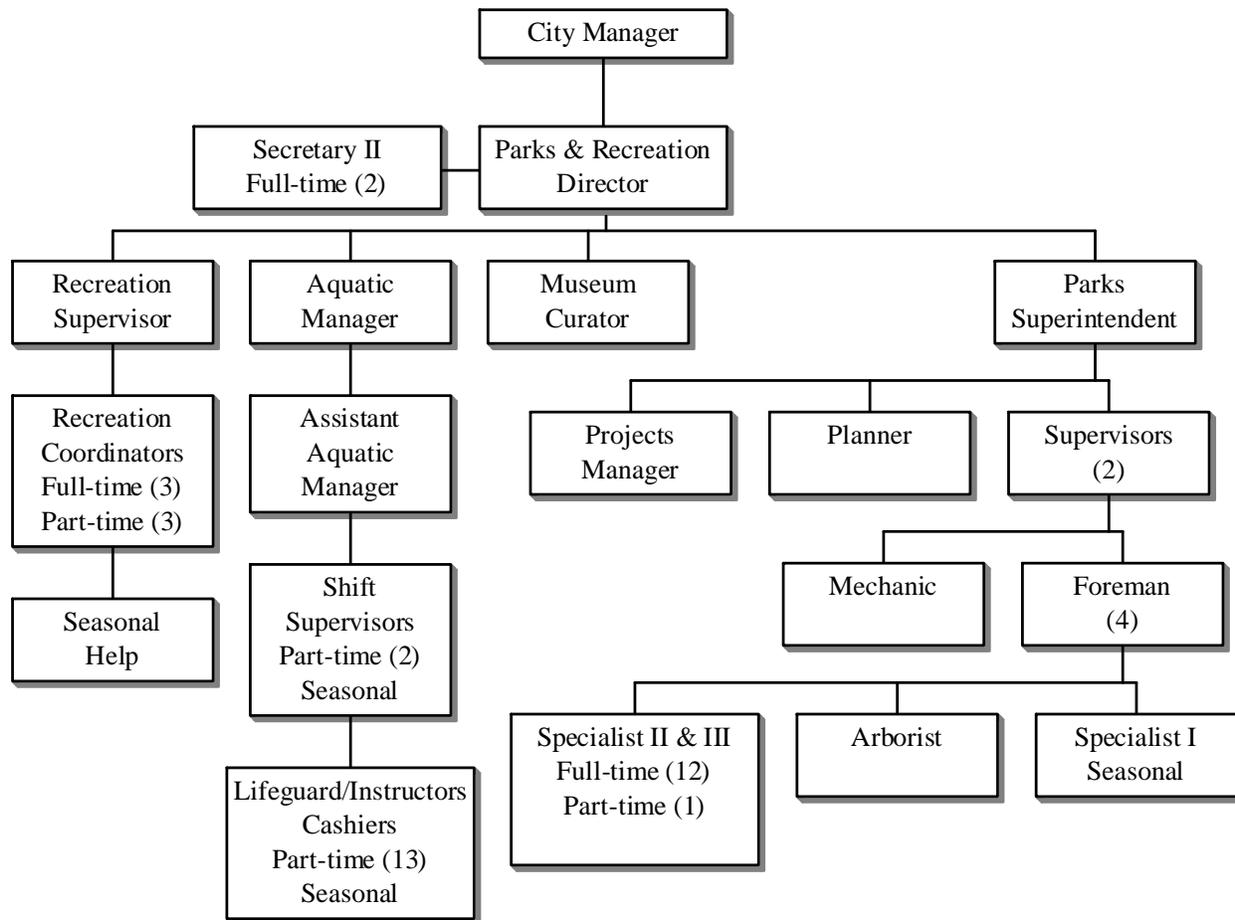
### Divisions

1. Administration
2. Recreation
3. Parks
4. Museum
5. Swimming Pool
6. Athletic Programs
7. RAMP—Recreation, Arts,  
Museums and Parks
8. Transit Tax (Proposition 1)

### Mission

Provide space and facilities for organized and unsupervised recreation. Provide the leadership and organization for outdoor and indoor activities so citizens can participate. Create an environment conducive to healthy leisure activity where citizens can improve their quality of enjoyment of life.

# Parks and Recreation Department Organization Chart

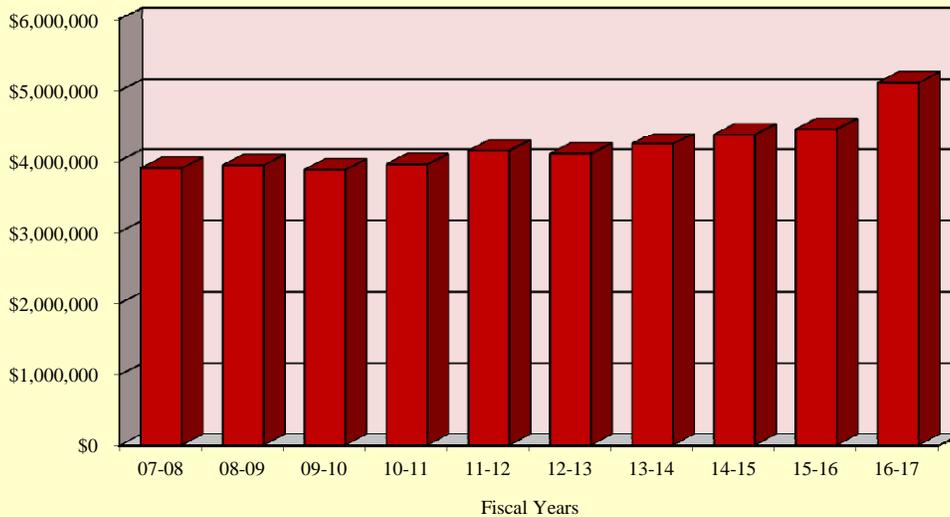


## Parks and Recreation Department

### Summary Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 2,798,520	\$2,880,735	\$2,872,872	\$3,010,456	\$ 3,017,082
Operations	1,169,489	1,226,504	1,327,864	1,322,842	1,266,508
Capital equipment and projects	111,348	105,309	169,746	124,802	823,246
<b>Total expenditures and expenses</b>	4,079,357	4,212,548	4,370,482	4,458,100	5,106,836
Budgeted increase in net assets	16,092	24,305	11,936	-	-
<b>Totals</b>	<b>\$ 4,095,449</b>	<b>\$4,236,853</b>	<b>\$4,382,418</b>	<b>\$4,458,100</b>	<b>\$ 5,106,836</b>

### Ten Year Comparison of Expenditures and Expenses

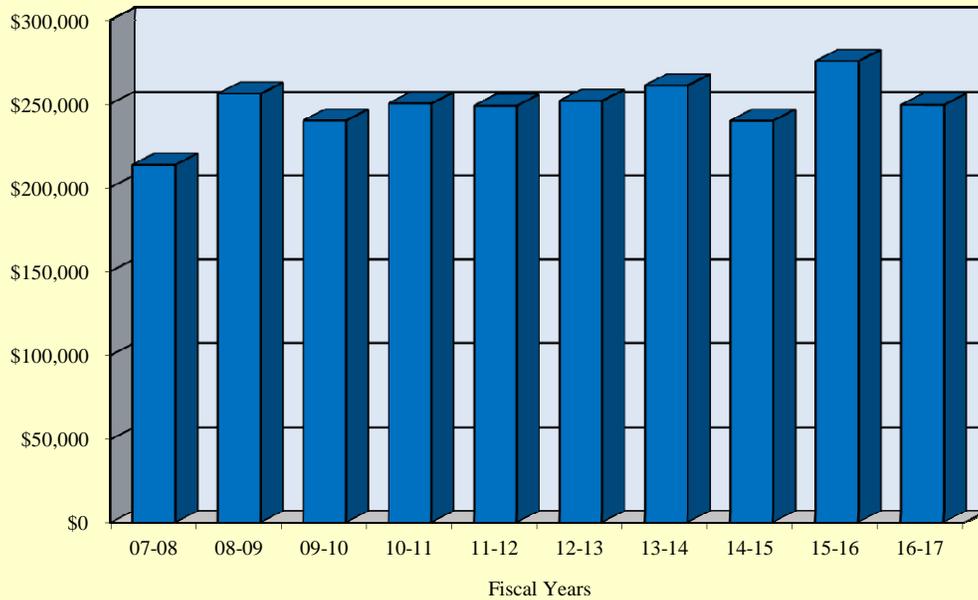


## Parks and Recreation Department

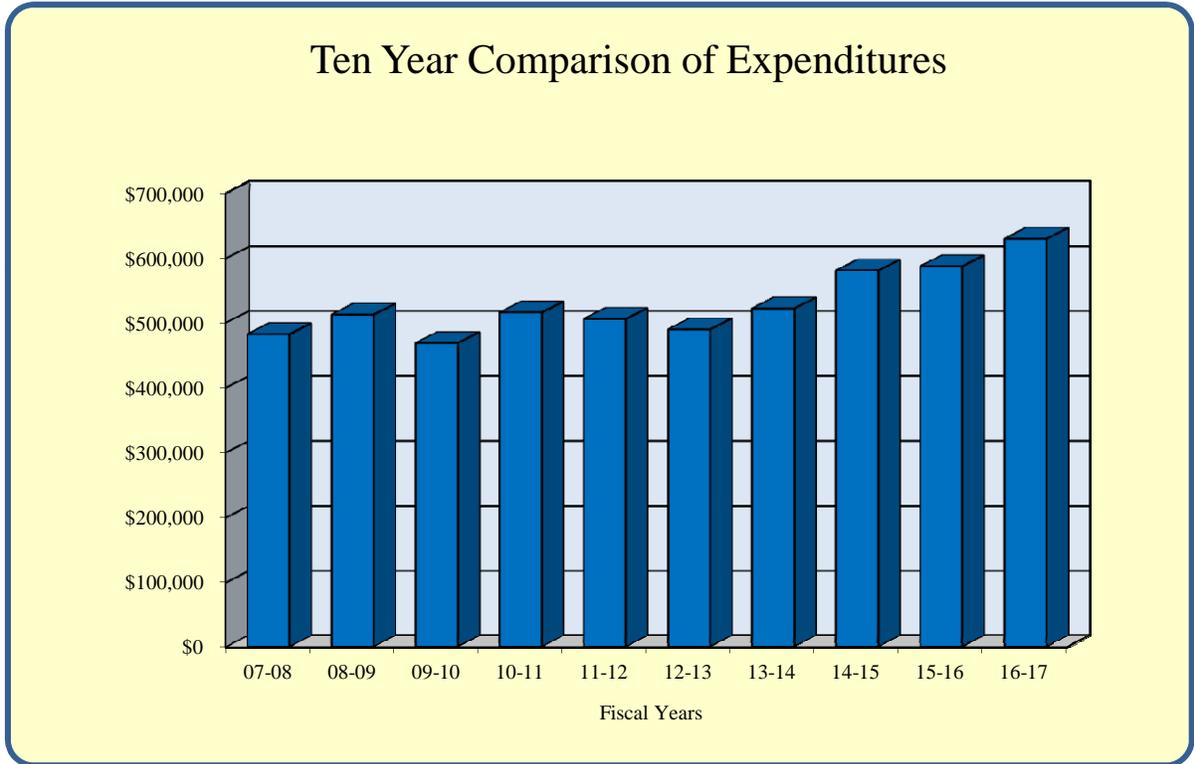
Administration Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 242,466	\$ 249,072	\$ 228,920	\$261,701	\$ 234,808
Operations	9,100	11,674	10,867	13,553	14,403
Capital equipment	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 251,566</b>	<b>\$ 260,746</b>	<b>\$ 239,787</b>	<b>\$275,254</b>	<b>\$ 249,211</b>

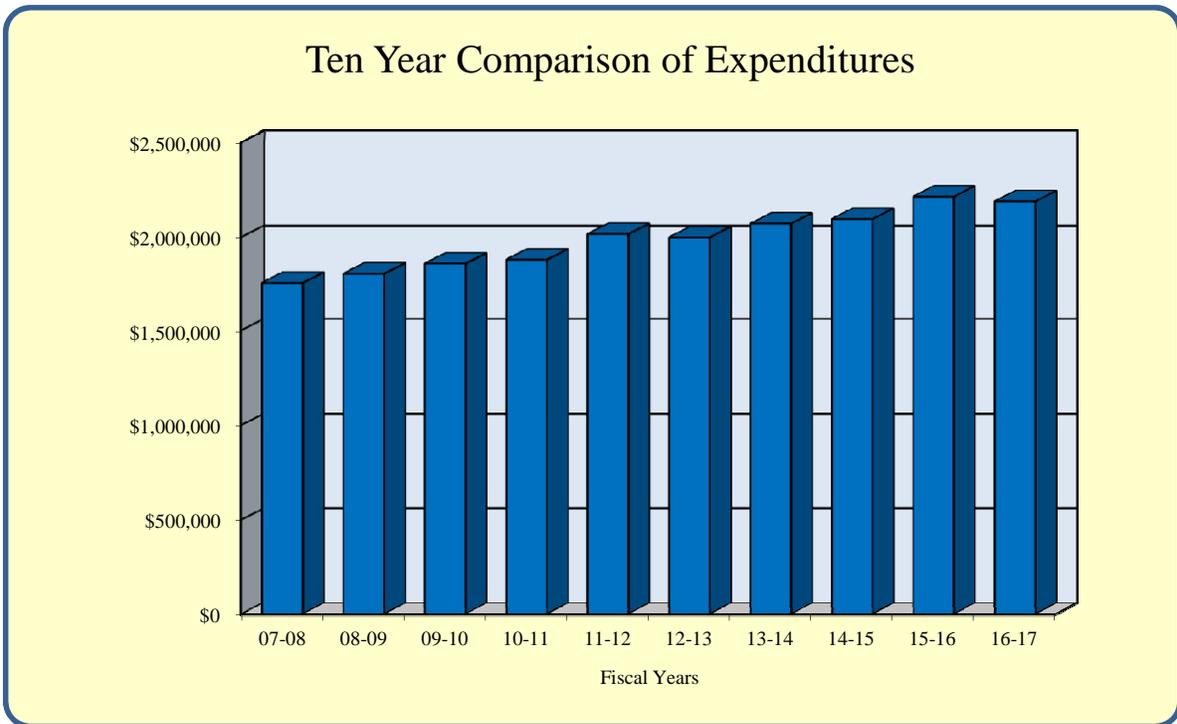
### Ten Year Comparison of Expenditures



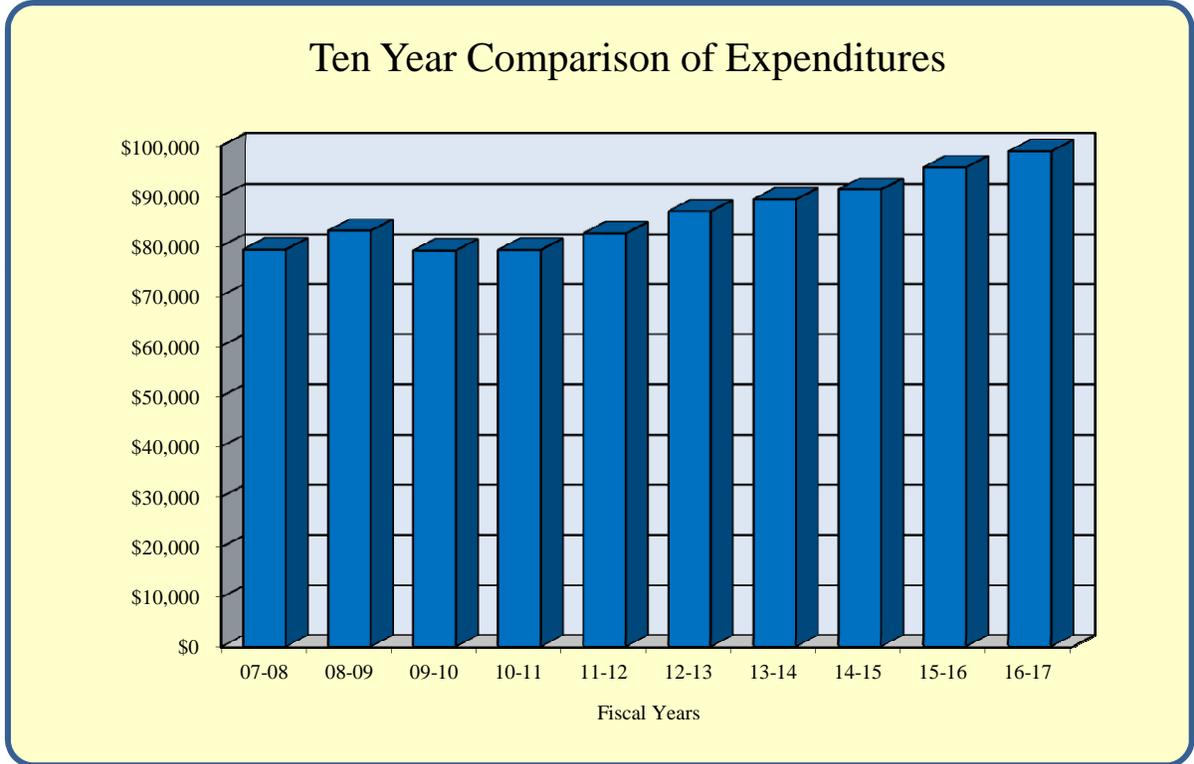
<b>Parks and Recreation Department</b>					
Recreation Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 357,817	\$ 362,912	\$ 361,832	\$415,322	\$ 425,435
Operations	119,053	158,626	159,186	171,880	170,479
Capital equipment	12,374	-	59,568	-	33,586
<b>Total expenditures</b>	<b>\$ 489,244</b>	<b>\$ 521,538</b>	<b>\$ 580,586</b>	<b>\$587,202</b>	<b>\$ 629,500</b>



<b>Parks and Recreation Department</b>					
Parks Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 1,456,000	\$1,525,567	\$1,514,707	\$1,580,959	\$ 1,596,144
Operations	485,255	487,139	485,562	517,726	502,483
Capital equipment	56,124	57,390	94,231	113,987	89,030
<b>Total expenditures</b>	<b>\$ 1,997,379</b>	<b>\$2,070,096</b>	<b>\$2,094,500</b>	<b>\$2,212,672</b>	<b>\$ 2,187,657</b>



<b>Parks and Recreation Department</b>					
Museum Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 68,990	\$ 70,547	\$ 73,106	\$ 73,079	\$ 75,570
Operations	17,919	18,720	18,109	22,575	23,275
Capital equipment					
<b>Total expenditures</b>	<b>\$ 86,909</b>	<b>\$ 89,267</b>	<b>\$ 91,215</b>	<b>\$ 95,654</b>	<b>\$ 98,845</b>



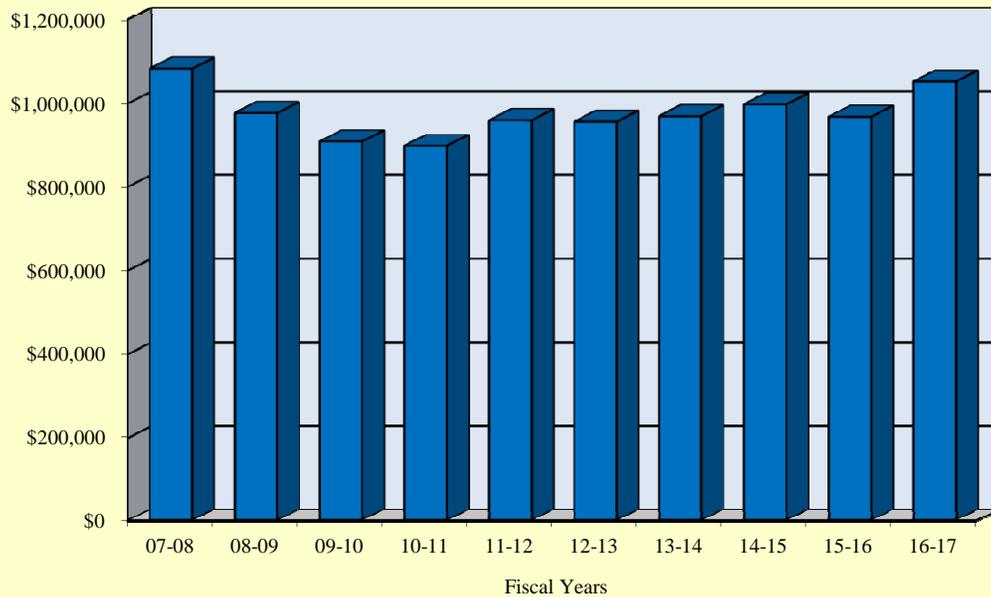
## Parks and Recreation Department

### Swimming Pool Division

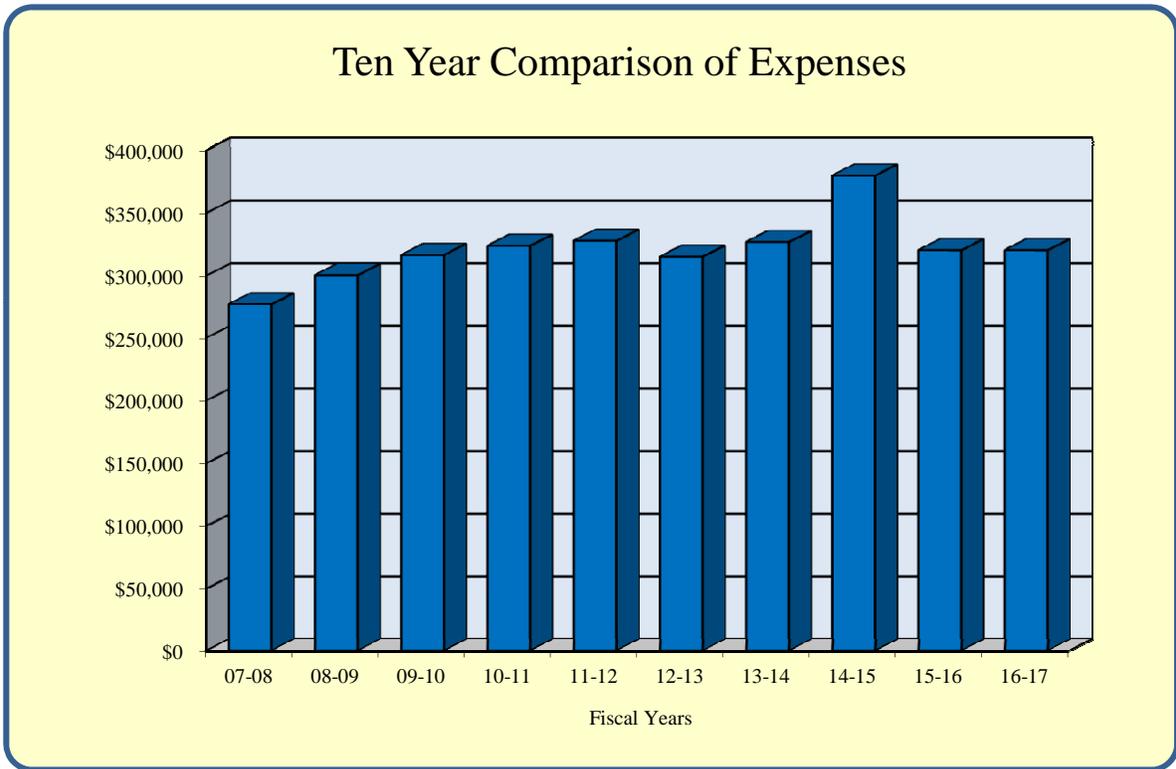
#### Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15		
				2015-16	2016-17
Personnel	\$ 571,610	\$ 576,364	\$ 579,292	\$571,395	\$ 577,125
Operations	341,087	344,405	401,552	385,108	343,868
Capital equipment	42,850	47,919	15,947	10,815	130,000
<b>Total expenditures and expenses</b>	955,547	968,688	996,791	967,318	1,050,993
Actual/Budgeted increase in net assets	-	-	-	-	-
<b>Totals</b>	\$ 955,547	\$ 968,688	\$ 996,791	\$967,318	\$ 1,050,993

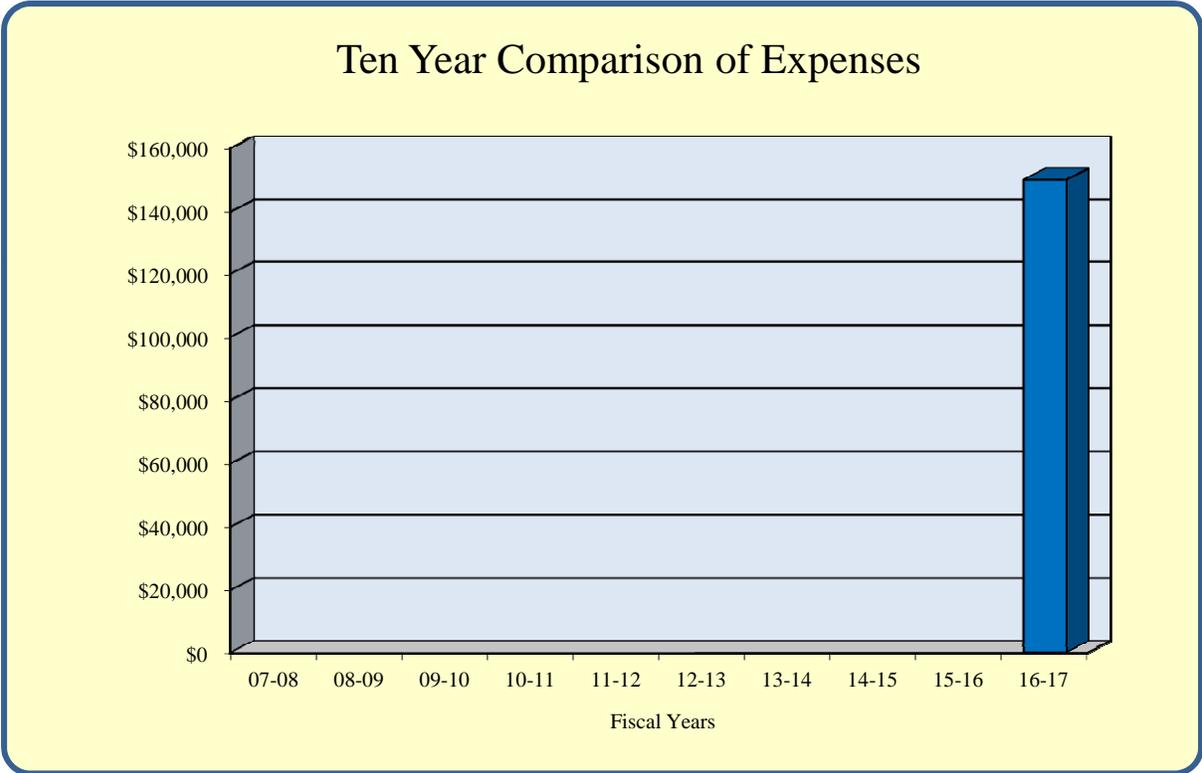
### Ten Year Comparison of Expenses



<b>Parks and Recreation Department</b>					
Athletic Programs Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ 101,637	\$ 96,273	\$ 115,015	\$108,000	\$ 108,000
Operations	197,075	205,940	252,588	212,000	212,000
<b>Total expenditures and expenses</b>	298,712	302,213	367,603	320,000	320,000
Actual/Budgeted increase in net assets	16,092	24,305	11,936		
<b>Totals</b>	<b>\$ 314,804</b>	<b>\$ 326,518</b>	<b>\$ 379,539</b>	<b>\$320,000</b>	<b>\$ 320,000</b>



<b>Parks and Recreation Department</b>					
RAMP Tax (Recreation, Arts, Museums, Parks)					
Expense Budget					
	Prior Years Actual			Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15		
Personnel					
Operations					
Capital projects					\$ 150,000
<b>Total expenditures and expenses</b>	-	-	-	-	150,000
Actual/Budgeted increase in net assets	-	-	-	-	-
<b>Totals</b>	\$ -	\$ -	\$ -	\$ -	\$ 150,000



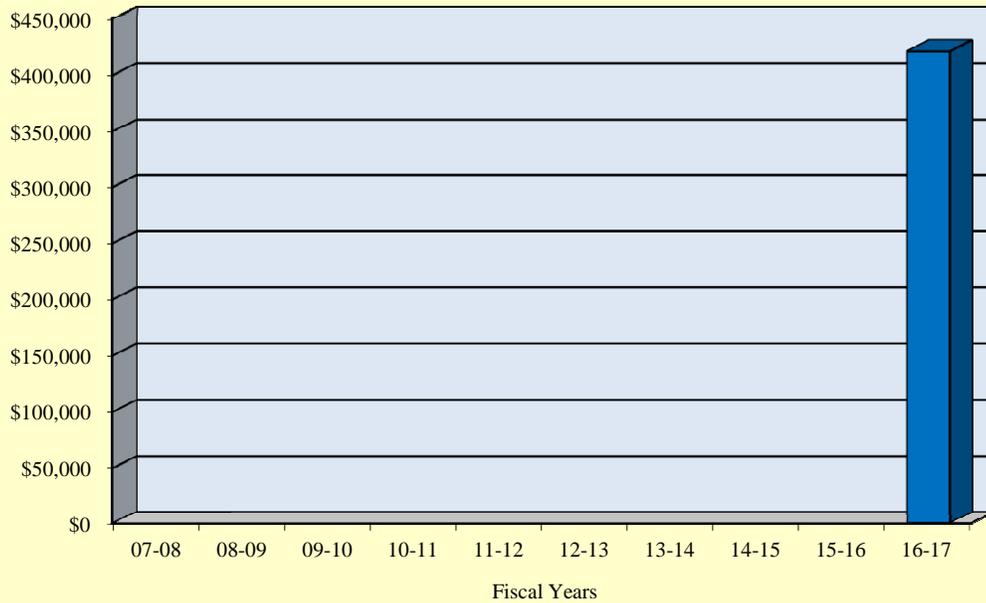
### Parks and Recreation Department

Transit Tax (Proposition 1)

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel					
Operations					
Capital projects					\$ 420,630
<b>Total expenditures and expenses</b>	-	-	-	-	420,630
Actual/Budgeted increase in net assets	-	-	-	-	-
<b>Totals</b>	\$ -	\$ -	\$ -	\$ -	\$ 420,630

### Ten Year Comparison of Expenses



# Non-departmental

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## Expenditures Budget

2016 – 2017

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### Divisions

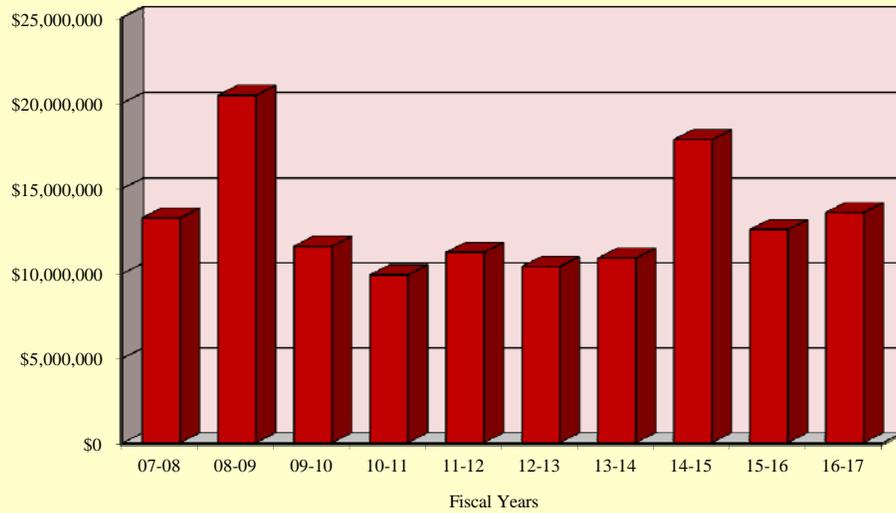
1. General Fund
2. Debt Service Fund
3. Impact Fee Fund
4. Capital Projects Fund

### Description

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

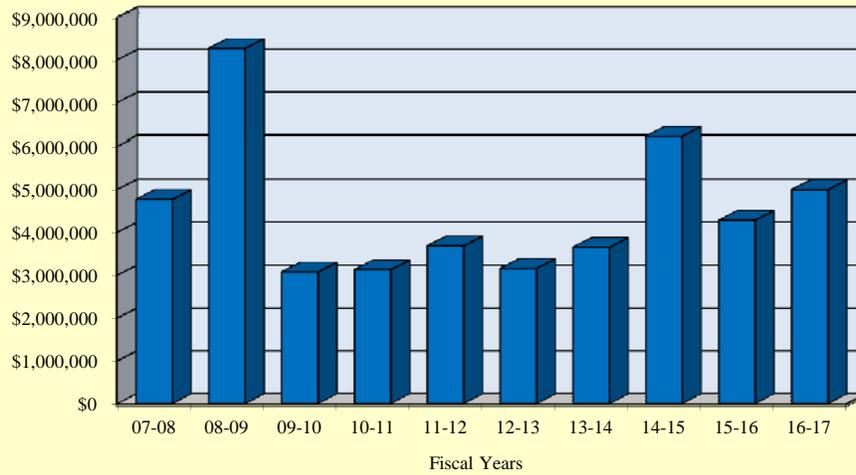
<b>Non-departmental Summary Expenditure Budget</b>					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000
Operations	21,185	408	370	2,500	2,500
Capital projects	3,128,081	3,735,495	3,412,730	3,222,000	3,549,483
Debt service	418,975	412,538	466,450	422,313	374,500
UTOPIA pledge payments	2,326,540	2,193,179	2,237,042	2,281,785	2,331,295
Transfers	4,505,969	4,554,330	8,729,145	6,534,776	7,155,803
<b>Total expenditures</b>	<b>10,400,750</b>	<b>10,895,950</b>	<b>14,845,737</b>	<b>12,573,374</b>	<b>13,523,581</b>
Actual/Budgeted increase in fund balance	-	-	-	-	55,000
Totals	\$ 10,400,750	\$ 10,895,950	\$ 14,845,737	\$ 12,573,374	\$ 13,578,581

**Ten Year Comparison of Expenditures**



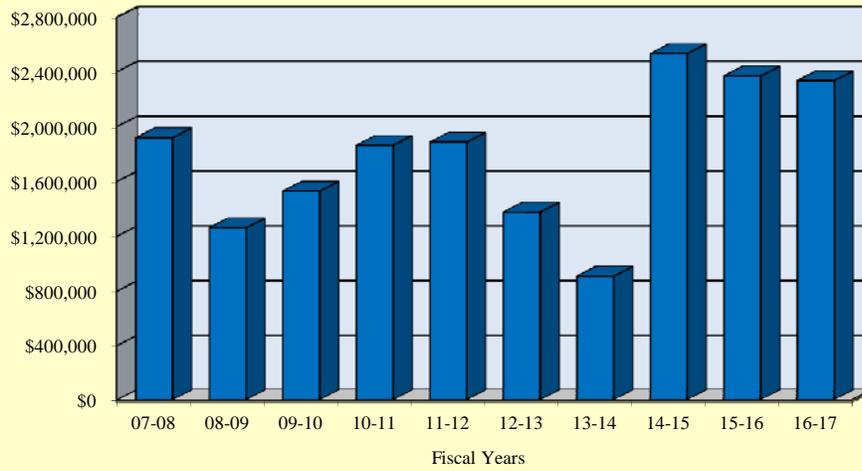
<b>Non-departmental</b>					
General Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Personnel				\$ 110,000	\$ 110,000
Operations					
Capital equipment					
Debt service					
Transfers	\$ 3,153,677	\$ 3,646,792	\$ 6,198,740	4,169,463	4,879,303
<b>Total expenditures</b>	3,153,677	3,646,792	6,198,740	4,279,463	4,989,303
Actual/Budgeted increase in fund balance					
Totals	\$ 3,153,677	\$ 3,646,792	\$ 6,198,740	\$ 4,279,463	\$ 4,989,303

**Ten Year Comparison of Expenditures**



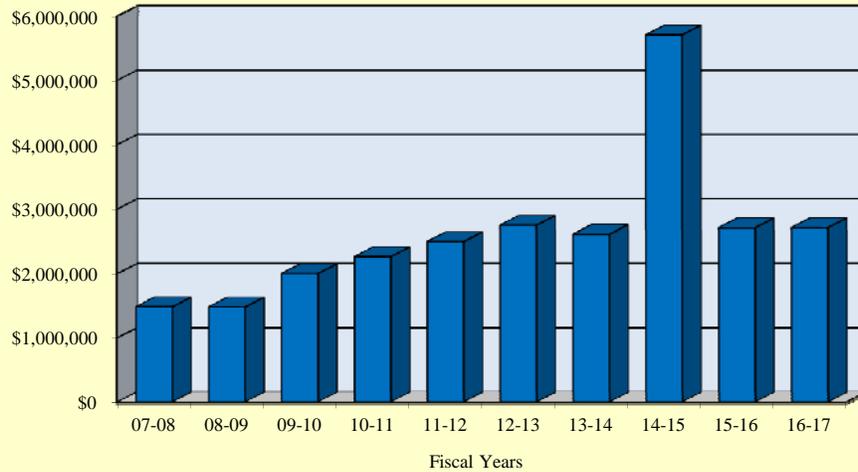
<b>Non-departmental</b> Impact Fee Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Operations	\$ 21,185	\$ 408	\$ 370	\$ 2,500	\$ 2,500
Transfers	1,352,292	907,538	2,530,405	2,365,313	2,276,500
<b>Total expenditures</b>	<b>1,373,477</b>	<b>907,946</b>	<b>2,530,775</b>	<b>2,367,813</b>	<b>2,279,000</b>
Actual/Budgeted increase in fund balance				-	55,000
Totals	\$ 1,373,477	\$ 907,946	\$ 2,530,775	\$ 2,367,813	\$ 2,334,000

Ten Year Comparison of Expenditures



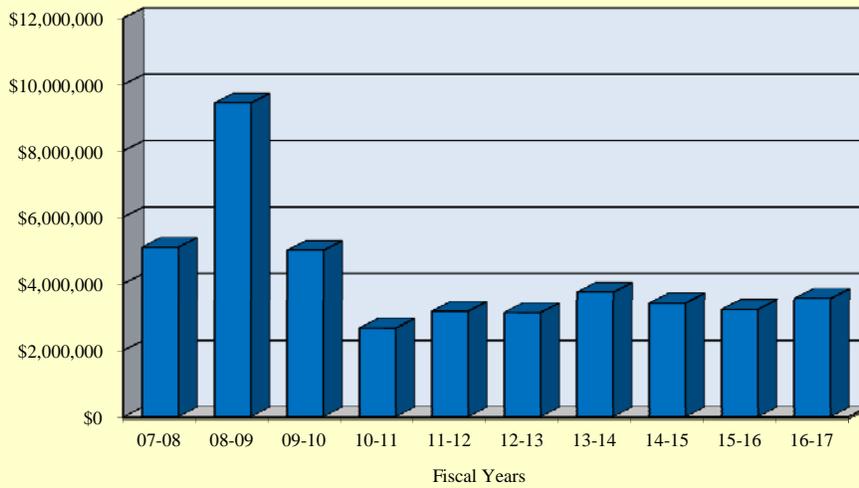
<b>Non-departmental</b>					
Debt Service Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15		
Debt service	\$ 418,975	\$ 412,538	\$ 466,450	\$ 422,313	\$ 374,500
Bond proceeds			2,998,390		
UTOPIA pledge payments	2,326,540	2,193,179	2,237,042	2,281,785	2,331,295
<b>Total expenditures</b>	<b>2,745,515</b>	<b>2,605,717</b>	<b>5,701,882</b>	<b>2,704,098</b>	<b>2,705,795</b>
Actual/Budgeted increase in fund balance					
Totals	\$ 2,745,515	\$ 2,605,717	\$ 5,701,882	\$ 2,704,098	\$ 2,705,795

**Ten Year Comparison of Expenditures**



<b>Non-departmental</b> Capital Projects Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2012-13	2013-14	2014-15	2015-16	2016-17
Capital projects	\$ 3,128,081	\$ 3,735,495	\$ 3,412,730	\$ 3,222,000	\$ 3,549,483
<b>Total expenditures</b>	3,128,081	3,735,495	3,412,730	3,222,000	3,549,483
Actual/Budgeted increase in fund balance					
Totals	\$ 3,128,081	\$ 3,735,495	\$ 3,412,730	\$ 3,222,000	\$ 3,549,483

Ten Year Comparison of Expenditures



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# Layton City Corporation

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## Section VI

Enterprise Funds  
GAAP Basis Schedules

## Water Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
<b>Revenues:</b>						
Water sales	\$6,194,867	\$5,946,394	\$5,750,891	\$6,100,000	\$6,100,000	\$6,100,000
Turn off fees	48,450	54,945	52,925	58,000	58,000	58,000
Meter sales	78,640	66,866	78,955	50,000	50,000	50,000
New user account fees			56,675	55,000	55,000	55,000
Bad debts recovered	6,176		4,359	2,000	2,000	2,000
Bad debt write-off	(34,921)	(25,051)	(31,042)	(35,000)	(35,000)	(35,000)
Late fees	103,000	107,445	112,765	105,000	105,000	105,000
Sundry	5,915	2,493	5,120	2,000	2,000	2,000
<b>Total revenues</b>	<b>6,402,127</b>	<b>6,153,092</b>	<b>6,030,648</b>	<b>6,337,000</b>	<b>6,337,000</b>	<b>6,337,000</b>
<b>Expenses:</b>						
Personnel	1,023,400	1,264,771	1,227,178	1,229,452	1,229,452	1,358,402
Operations	2,726,801	3,257,528	3,294,742	3,027,127	3,027,127	3,109,534
Depreciation	881,080	886,314	953,809	950,000	950,000	950,000
<b>Total operating expenses</b>	<b>4,631,281</b>	<b>5,408,613</b>	<b>5,475,729</b>	<b>5,206,579</b>	<b>5,206,579</b>	<b>5,417,936</b>
<b>Operating income</b>	<b>1,770,846</b>	<b>744,479</b>	<b>554,919</b>	<b>1,130,421</b>	<b>1,130,421</b>	<b>919,064</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	18,429	5,894	8,151	6,000	6,000	6,000
Water connection , new user fees	107,006	1,400	1,860	1,500	1,500	1,500
Water impact fees	362,850	208,660	267,150	175,000	175,000	175,000
Exaction fees	14,207	92,297	92,740	75,000	75,000	75,000
Gain on sale of capital assets	37,994	(8,875)				
Interest expense and agents fees	(21,298)	(3,000)				
<b>Income</b>	<b>2,290,034</b>	<b>1,040,855</b>	<b>924,820</b>	<b>1,387,921</b>	<b>1,387,921</b>	<b>1,176,564</b>
<b>Transfers and contributions:</b>						
Transfers in			266,867			
Transfers out	(337,431)	(337,431)	(374,520)	(374,517)	(374,517)	(469,517)
Transfers out for taxes in lieu	(91,253)	(91,484)	(93,380)	(97,528)	(97,528)	(97,528)
Contributed water lines and water stock	732,253	784,593	658,458			
<b>Changes in net assets</b>	<b>\$2,593,603</b>	<b>\$1,396,533</b>	<b>\$1,382,245</b>	<b>\$915,876</b>	<b>\$915,876</b>	<b>\$609,519</b>

### Reconciliation to Cash

Changes in net assets	\$2,593,603	\$1,396,533	\$1,382,245	\$915,876	\$915,876	\$609,519
Add depreciation	881,080	886,314	953,809	950,000	950,000	950,000
Capital projects and equipment	(3,395,375)	(1,739,095)	(1,679,975)	(2,621,575)	(2,621,575)	(1,009,000)
Less contributed capital	(732,253)	(784,593)	(658,458)			
Debt service principal	(345,000)	(355,000)				
Net changes to assets and liabilities	465,623	(229,190)	161,059			
Cash and equivalents at beginning of year	2,633,016	2,100,694	1,275,663	402,500	402,500	(353,199)
Cash and equivalents at end of year	2,100,694	1,275,663	1,434,343	(353,199)	(353,199)	197,320
Less cash for carryover projects	(544,054)	(281,172)	(1,031,843)			
<b>Available cash and equivalents</b>	<b>\$1,556,640</b>	<b>\$994,491</b>	<b>\$402,500</b>	<b>(\$353,199)</b>	<b>(\$353,199)</b>	<b>\$197,320</b>

### Reconciliation to Non GAAP Basis

Total operating expenses	\$4,631,281	\$5,408,613	\$5,475,729	\$5,206,579	\$5,206,579	\$5,417,936
Capital projects and equipment	3,410,550	2,523,688	2,338,433	2,621,575	2,621,575	1,009,000
Bad debt write-off	34,921	25,051	31,042	35,000	35,000	35,000
Debt principal	345,000	355,000				
Interest expense	21,298	3,000				
Transfers out for taxes in lieu	91,253	91,484	93,380	97,528	97,528	97,528
Transfers out	337,431	337,431	374,520	374,517	374,517	469,517
Depreciation	(881,080)	(886,314)	(953,809)	(950,000)	(950,000)	(950,000)
Actual/Budgeted increase in net assets						550,519
<b>Total expenses and increase in net assets, non GAAP basis</b>	<b>\$7,990,654</b>	<b>\$7,857,953</b>	<b>\$7,359,295</b>	<b>\$7,385,199</b>	<b>\$7,385,199</b>	<b>\$6,629,500</b>

## Storm Sewer Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
<b>Revenues:</b>						
Storm sewer fees	\$2,210,842	\$2,229,148	\$2,255,336	\$2,210,000	\$2,210,000	\$2,255,000
Sundry						
Total revenues	2,210,842	2,229,148	2,255,336	2,210,000	2,210,000	2,255,000
<b>Expenses:</b>						
Personnel	491,453	527,839	576,344	568,026	568,026	645,993
Operations	830,340	469,343	1,042,163	551,969	551,969	510,969
Depreciation	905,892	935,439	986,011	986,011	986,011	986,011
Total operating expenses	2,227,685	1,932,621	2,604,518	2,106,006	2,106,006	2,142,973
Operating income	(16,843)	296,527	(349,182)	103,994	103,994	112,027
<b>Nonoperating revenues:</b>						
Interest	19,220	19,621	23,852	15,000	15,000	15,000
Developer payments	325,000					
Impact fees east area	320,279	328,035	487,347	400,000	400,000	400,000
Impact fees central area	195,658	43,371	25,277	20,000	20,000	20,000
Impact fees west area	10,375	536,975	206,359	250,000	250,000	250,000
Income	853,689	1,224,529	393,653	788,994	788,994	797,027
<b>Transfers and contributions:</b>						
Transfers in						95,000
Transfers out for taxes in lieu	(92,103)	(92,103)	(92,103)	(97,046)	(97,046)	(97,046)
Transfer out	(130,303)	(130,303)	(269,803)	(133,749)	(133,749)	(135,307)
Contributed storm sewer lines	530,172	1,168,412	1,870,005			
Changes in net assets	\$1,161,455	\$2,170,535	\$1,901,752	\$558,199	\$558,199	\$659,674

### Reconciliation to Cash

Changes in net assets	\$1,161,455	\$2,170,535	\$1,901,752	\$558,199	\$558,199	\$659,674
Add depreciation	905,892	935,439	986,011	986,011	986,011	986,011
Capital projects and equipment	(500,103)	(1,257,540)	(151,364)	(2,693,154)	(2,693,154)	(717,000)
Less capital contributions	(530,172)	(1,168,412)	(1,870,005)			
Net changes to assets and liabilities	24,877	432,378	(290,460)			
Cash and equivalents at beginning of year	2,322,582	3,384,531	4,496,931	3,737,003	3,737,003	2,588,059
Cash and equivalents at end of year	3,384,531	4,496,931	5,072,865	2,588,059	2,588,059	3,516,744
Less cash for carryover projects	(74,287)	(822,415)	(1,335,862)			
Available cash and equivalents	\$3,310,244	\$3,674,516	\$3,737,003	\$2,588,059	\$2,588,059	\$3,516,744

### Reconciliation to Non GAAP Basis

Total operating expenses	\$2,227,685	\$1,932,621	\$2,604,518	\$2,106,006	\$2,106,006	\$2,142,973
Capital projects and equipment	500,103	1,257,540	151,364	2,693,154	1,650,150	717,000
Transfer fee in lieu	92,103	92,103	92,103	97,046	97,046	97,046
Transfer to other funds	130,303	130,303	269,803	133,749	133,749	135,307
Depreciation	(905,892)	(935,439)	(986,011)	(986,011)	(986,011)	(986,011)
Actual/Budgeted increase in net assets	831,267		200,000			928,685
Total expenses and increase in net assets, non GAAP basis	\$2,875,569	\$2,477,128	\$2,331,777	\$4,043,944	\$3,000,940	\$3,035,000

## Sewer Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
<b>Revenues:</b>						
Sewer fees	\$4,726,452	\$5,549,486	\$6,825,982	\$7,854,033	\$7,854,033	\$8,914,247
Sundry	10,309	10,539	17,454	5,000	5,000	5,000
Total revenues	4,736,761	5,560,025	6,843,436	7,859,033	7,859,033	8,919,247
<b>Expenses:</b>						
Personnel	981,056	742,802	773,492	780,226	780,226	815,320
Operations	3,529,542	3,952,596	5,067,687	6,080,907	6,080,907	7,043,537
Depreciation	406,470	416,788	420,514	434,085	434,085	434,085
Total operating expenses	4,917,068	5,112,186	6,261,693	7,295,218	7,295,218	8,292,942
Operating income (loss)	(180,307)	447,839	581,743	563,815	563,815	626,305
<b>Nonoperating revenues:</b>						
Interest income	9,767	10,133	12,225	10,000	10,000	10,000
Sewer connection fees	314,022	1,976		2,500	2,500	2,500
Income (loss)	143,482	459,948	593,968	576,315	576,315	638,805
<b>Transfers and contributions:</b>						
Transfers out for taxes in lieu	(36,250)	(36,250)	(37,524)	(38,421)	(38,421)	(38,451)
Transfers to other funds			(417,451)	(332,969)	(332,969)	(332,939)
Transfer in						
Contributed sewer lines	171,539	360,425	446,560			
Changes in net assets	\$278,771	\$784,123	\$585,553	\$204,925	\$204,925	\$267,415

### Reconciliation to Cash

Changes in net assets	\$278,771	\$784,123	\$585,553	\$204,925	\$204,925	\$267,415
Add depreciation	406,470	416,788	420,514	434,085	434,085	434,085
Capital projects and equipment	(189,185)	(294,213)	(558,353)	(966,675)	(966,675)	(794,000)
Less contributed capital	(171,539)	(360,425)	(446,560)			
Net changes to assets and liabilities	(172,611)	(67,593)	136,187			
Cash and equivalents at beginning of year	1,596,553	1,748,459	2,227,139	1,492,592	1,492,592	1,164,927
Cash and equivalents at end of year	1,748,459	2,227,139	2,364,480	1,164,927	1,164,927	1,072,427
Less cash for carryover projects	(485,065)	(288,937)	(871,888)			
Available cash and equivalents	\$1,263,394	\$1,938,202	\$1,492,592	\$1,164,927	\$1,164,927	\$1,072,427

### Reconciliation to Non GAAP Basis

Total operating expenses	\$4,917,068	\$5,112,186	\$6,261,693	\$7,295,218	\$7,295,218	\$8,292,942
Capital projects and equipment	189,185	294,213	558,353	966,675	966,675	794,000
Transfers out	36,250	36,250	454,975	371,390	371,390	371,390
Depreciation	(406,470)	(416,788)	(420,514)	(434,085)	(434,085)	(434,085)
Actual/Budgeted increase in net assets						
Total expenses and increase in net assets, non GAAP basis	\$4,736,033	\$5,025,861	\$6,854,507	\$8,199,198	\$8,199,198	\$9,024,247

## Refuse Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
Revenues:						
Service fees	\$2,741,668	\$2,787,593	\$2,857,527	\$2,932,440	\$2,932,440	\$2,984,740
Total revenues	2,741,668	2,787,593	2,857,527	2,932,440	2,932,440	2,984,740
Expenses:						
Personnel	66,842	70,985	72,327	72,342	72,342	77,563
Operations	2,643,184	2,689,303	2,705,416	2,780,081	2,780,081	2,857,702
Total operating expenses	2,710,026	2,760,288	2,777,743	2,852,423	2,852,423	2,935,265
Operating income (loss)	31,642	27,305	79,784	80,017	80,017	49,475
Non operating revenues:						
Interest income	2,794	1,369	1,590	1,500	1,500	1,500
Changes in net assets	\$34,436	\$28,674	\$81,374	\$81,517	\$81,517	\$50,975

### Reconciliation to Cash

Changes in net assets	\$34,436	\$28,674	\$81,374	\$81,517	\$81,517	\$50,975
Capital projects and equipment			(22,877)			
Net changes to assets and liabilities	(33,818)	6,477	(26,027)			
Cash balance at beginning of year	262,778	263,396	298,547	331,017	331,017	412,534
Cash balance at end of year	\$263,396	\$298,547	\$331,017	\$412,534	\$412,534	\$463,509

### Reconciliation to Non GAAP Basis

Total operating expenses	\$2,710,026	\$2,760,288	\$2,777,743	\$2,852,423	\$2,852,423	\$2,935,265
Capital equipment			22,877			
Actual/Budgeted increase in net assets		23,125		81,517	81,517	50,975
Total expenses and increase in net assets, non GAAP basis	\$2,710,026	\$2,783,413	\$2,800,620	\$2,933,940	\$2,933,940	\$2,986,240

# Street Lighting Fund

## Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
Revenues:						
Street lighting fees		\$562,527	\$573,813	\$560,000	\$560,000	\$572,000
Contractor lighting fixture fees		296,080	225,953	100,000	100,000	100,000
Total revenues		858,607	799,766	660,000	660,000	672,000
Expenses:						
Personnel						
Operations		689,940	395,307	361,000	361,000	386,000
Depreciation			18,194			
Total operating expenses		689,940	413,501	361,000	361,000	386,000
Operating income		168,667	386,265	299,000	299,000	286,000
Nonoperating revenues:						
Interest		148	752			
Transfers and contributions:						
Transfers in		312,787	465,000	87,000	87,000	80,000
Capital contributions		50,600				
Changes in net assets		\$532,202	\$852,017	\$386,000	\$386,000	\$366,000

### Reconciliation to Cash

Changes in net assets		\$532,202	\$852,017	\$386,000	\$386,000	\$366,000
Capital projects and equipment		(295,450)	(473,389)	(416,000)	(416,000)	(443,000)
Depreciation			18,194			
Less capital contributions		(50,600)				
Net changes to assets and liabilities		(53,848)	24,126			
Cash and equivalents at beginning of year			132,304	553,252	553,252	523,252
Cash and equivalents at end of year			132,304	523,252	523,252	446,252
Less cash for carryover projects		(33,050)				
Available cash and equivalents		\$99,254	\$553,252	\$523,252	\$523,252	\$446,252

### Reconciliation to Non GAAP Basis

Total operating expenses		\$689,940	\$413,501	\$361,000	\$361,000	\$386,000
Capital projects and equipment		295,450	473,389	416,000	416,000	443,000
Total expenses and increase in net assets, non GAAP basis		\$985,390	\$886,890	\$777,000	\$777,000	\$829,000

## Swimming Pool Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
<b>Revenues:</b>						
Admissions	\$252,215	\$240,910	\$228,777	\$240,000	\$240,000	\$240,000
Locker fees	870	593	1,223	600	600	600
Lessons	99,403	110,118	82,744	90,000	90,000	90,000
Raft rentals	44,415	39,514	40,491	40,000	40,000	40,000
Racket ball admissions	14,628	12,847	13,063	12,500	12,500	12,500
Concessions gross profit	14,680	13,400	12,055	13,500	13,500	13,500
Group reservations	31,360	30,660	29,330	30,000	30,000	30,000
Sales tax	(21,830)	(21,629)	(19,620)	(20,500)	(20,500)	(20,000)
Office rental income	18,790	18,790	18,792	18,790	18,790	18,790
Gym and pool trade	26,565	26,565	26,568	26,565	26,565	26,565
Sundry	233	65	2			
<b>Total revenues</b>	<b>481,329</b>	<b>471,833</b>	<b>433,425</b>	<b>451,455</b>	<b>451,455</b>	<b>451,955</b>
<b>Expenses:</b>						
Personnel	571,610	576,364	579,292	571,395	571,395	577,125
Operations	349,685	346,064	381,074	345,108	345,108	383,868
Depreciation	74,248	71,450	70,095	74,248	74,248	74,248
<b>Total operating expenses</b>	<b>995,543</b>	<b>993,878</b>	<b>1,030,461</b>	<b>990,751</b>	<b>990,751</b>	<b>1,035,241</b>
Operating loss	(514,214)	(522,045)	(597,036)	(539,296)	(539,296)	(583,286)
<b>Non operating income:</b>						
Contributed capital						
Loss	(514,214)	(522,045)	(597,036)	(539,296)	(539,296)	(583,286)
<b>Transfers:</b>						
Transfers in	475,762	435,000	482,469	385,000	385,000	550,000
Change in net assets	(\$38,452)	(\$87,045)	(\$114,567)	(\$154,296)	(\$154,296)	(\$33,286)

### Reconciliation to Cash

Change in net assets	(\$38,452)	(\$87,045)	(\$114,567)	(\$154,296)	(\$154,296)	(\$33,286)
Add depreciation	74,248	71,450	70,095	74,248	74,248	74,248
Capital projects and equipment		(42,260)				(130,000)
Net changes to assets and liabilities	(9,489)	23,216	5,888			
Cash and equivalents at beginning of year	295,581	321,888	287,249	248,665	248,665	168,617
Cash and equivalents at end of year	\$321,888	\$287,249	\$248,665	\$168,617	\$168,617	\$79,579

### Reconciliation to Non GAAP Basis

Total operating expenses	\$995,543	\$993,878	\$1,030,461	\$990,751	\$990,751	\$1,035,241
Capital projects and equipment		42,260				130,000
Depreciation	(74,248)	(71,450)	(70,095)	(74,248)	(74,248)	(74,248)
Actual/Budgeted increase in net assets						
Total expenses and increase in net assets, non GAAP basis	\$921,295	\$964,688	\$960,366	\$916,503	\$916,503	\$1,090,993

## Telecom Infrastructure Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
Revenues:						
Service fees	\$16,776	\$13,751	\$13,747	\$21,260	\$21,260	\$21,250
Total revenues	16,776	13,751	13,747	21,260	21,260	21,250
Expenses:						
Personnel						
Operations	160,255	269,044	252,007	253,010	45,000	31,250
Total operating expenses	160,255	269,044	252,007	253,010	45,000	31,250
Operating income (loss)	(143,479)	(255,293)	(238,260)	(231,750)	(23,740)	(10,000)
Non operating revenues:						
Interest	125	32	94			
Transfer from general fund	142,265	342,000	225,000	221,000	45,000	0
Changes in net assets	(\$1,089)	\$86,739	(\$13,166)	(\$10,750)	\$21,260	(\$10,000)

### Reconciliation to Cash

Changes in net assets	(\$1,089)	\$86,739	(\$13,166)	(\$10,750)	\$21,260	(\$10,000)
Net changes to assets and liabilities	996	(1,454)	47,902			
Cash balance at beginning of year	93	0	85,285	120,021	120,021	141,281
Cash balance at end of year	\$0	\$85,285	\$120,021	\$109,271	\$141,281	\$131,281

### Reconciliation to Non GAAP Basis

Total operating expenses	\$160,255	\$269,044	\$252,007	\$253,010	\$45,000	\$31,250
Actual/Budgeted increase in net assets	488	86,739				
Total expenses and increase in net assets, non GAAP basis	\$160,743	\$355,783	\$252,007	\$253,010	\$45,000	\$31,250

## 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
	2012-13	2013-14	2014-15			
<b>Revenues:</b>						
EMS grants	\$19,560		\$3,026			
Paramedic fees - county	15,516	16,192	11,279	\$16,000	\$16,000	\$16,000
Paramedic fees - city	285,791	280,120	286,549	285,000	285,000	285,000
Transportation fees	2,888,386	3,123,080	3,291,350	3,200,000	3,200,000	3,200,000
Supply fees	212,711	231,800	256,541	225,000	225,000	225,000
Medicaid allowance	(1,413,776)	(1,507,078)	(1,715,028)	(1,500,000)	(1,500,000)	(1,500,000)
Bad debt recovered	55,538	60,556	63,323	55,000	55,000	55,000
Bad debt write-off	(378,875)	(438,739)	(490,427)	(385,000)	(385,000)	(385,000)
Sundry	134,913	18,419	1,425			
Total revenues	1,819,764	1,784,350	1,708,038	1,896,000	1,896,000	1,896,000
<b>Expenses:</b>						
Personnel	1,895,762	1,907,049	1,859,237	2,087,558	2,087,558	2,014,254
Operations	301,664	340,116	264,392	434,488	434,488	435,878
Depreciation	100,286	98,263	111,404	100,286	100,286	100,286
Total operating expenses	2,297,712	2,345,428	2,235,033	2,622,332	2,622,332	2,550,418
Operating (loss)	(477,948)	(561,078)	(526,995)	(726,332)	(726,332)	(654,418)
<b>Nonoperating revenues:</b>						
Interest income	2,189	1,981	1,567	800	800	800
Gain (loss) on sale of fixed assets			21,998			
<b>Transfers and contributions:</b>						
Transfers in						
Transfers out						27,500
Davis County contribution	637,125	660,177	662,085	660,177	660,177	660,177
Change in net assets	\$161,366	\$101,080	\$158,655	(\$65,355)	(\$65,355)	\$34,059

### Reconciliation to Cash

Change in net assets	\$161,366	\$101,080	\$158,655	(\$65,355)	(\$65,355)	\$34,059
Add depreciation	100,286	98,263	111,404	100,286	100,286	100,286
Capital projects and equipment	(13,233)	(168,302)	(240,247)	(200,000)	(200,000)	(239,000)
Net change in assets and liabilities	(34,159)	(49,631)	(48,612)			
Cash and equivalents at beginning of year	272,025	486,285	467,695	448,895	448,895	283,826
Cash and equivalents at end of year	\$486,285	\$467,695	\$448,895	\$283,826	\$283,826	\$179,171

### Reconciliation to Non GAAP Basis

Total operating expense	\$2,297,712	\$2,345,428	\$2,235,033	\$2,622,332	\$2,622,332	\$2,550,418
Capital projects and equipment	150,200	168,302	240,247	200,000	200,000	239,000
Bad debt write-off	378,875	438,739	490,427	385,000	385,000	385,000
Loss on sale of assets		35,550				
Depreciation	(100,286)	(98,263)	(111,404)	(100,286)	(100,286)	(100,286)
Actual/Budgeted increase in net assets						
Total expenses and increase in net assets, non GAAP basis	\$2,726,501	\$2,889,756	\$2,854,303	\$3,107,046	\$3,107,046	\$3,074,132

## Athletic Programs Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2015-16	Current Year Estimate 2015-16	Proposed Budget 2016-17
	2012-13	2013-14	2014-15			
Revenues:						
Athletic program fees	\$314,804	\$326,520	\$379,541	\$320,000	\$320,000	\$320,000
Total revenues	314,804	326,520	379,541	320,000	320,000	320,000
Expenses:						
Personnel	101,637	96,273	115,016	107,136	107,136	108,000
Operations	197,075	206,027	252,587	212,864	212,864	212,000
Depreciation						
Total operating expenses	298,712	302,300	367,603	320,000	320,000	320,000
Changes in net assets	\$16,092	\$24,220	\$11,938			

### Reconciliation to Cash

Changes in net assets	\$16,092	\$24,220	\$11,938			
Depreciation						
Net changes to assets and liabilities	(29,329)	1,342	12,259			
Cash and equivalents at beginning of year	111,309	98,072	123,634	\$147,831	\$147,831	\$147,831
Cash and equivalents at end of year	\$98,072	\$123,634	\$147,831	\$147,831	\$147,831	\$147,831

### Reconciliation to Non GAAP Basis

Total operating expenses	\$298,712	\$302,300	\$367,603	\$320,000	\$320,000	\$320,000
Depreciation						
Actual/Budgeted increase in net assets						
Total expenses and increase in net assets, non GAAP basis	\$298,712	\$302,300	\$367,603	\$320,000	\$320,000	\$320,000

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# Layton City Corporation

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## Section VII

Capital Projects  
And Miscellaneous

**GENERAL FUND**  
**Capital Improvement Plan Summary**  
**2016-2017**

Governmental Fund Projects Department/Division Project Description	Current Year Projects Total	Funding Sources					
		General Fund	Impact Fees	Class C Road Funds	Proposition 1 Transit Tax	Enterprise Funds	
						Revenues	Impact Fees
<b>Finance</b>							
<b>Facilities Division</b>							
Station 52 roof	\$ 25,000	\$ 25,000					
City Center concrete and handrail replacement south side	40,000	40,000					
<b>Community &amp; Economic Development</b>							
Planning projects	125,000	125,000					
Economic development partnerships	430,000	430,000					
<b>Police Department</b>							
<b>Support Services Division</b>							
CSI and Evidence Building	252,000	175,000	\$ 77,000				
<b>Fire Department:</b>							
<b>Fire Division</b>							
Station #4 Construction	270,000	173,000	97,000				
Station 53 relocation site	217,800	139,800	78,000				
<b>Public Works Department:</b>							
<b>Streets Division</b>							
Sidewalk Repair/Replacement	300,000	300,000					
Street Widening Cul-de-sac improvements	100,000	100,000					
1425 North Overpass Design & Right-of-way	140,000		140,000				
Wasatch Drive and Fairfield Road Signal	200,000		200,000				
Layton Parkway - 1700 West to 2200 West	700,000		700,000				
Layton Parkway Walls	50,000		50,000				
Angel Street, Gentile Street to 500 S Street	380,000		380,000				
Developer Payback	180,000		180,000				
Total Streets Division	2,050,000	400,000	1,650,000	-	-	-	-
<b>Parks and Recreation Department:</b>							
<b>Parks Division</b>							
16' Rotary Mower	87,051	87,051					
Hillfield road interchange signage	19,000	19,000					
Parking lot overlay - Oak Forest	33,632	33,632					
Total Parks and Recreation Department	139,683	139,683	-	-	-	-	-
<b>Total Governmental Funds</b>	<b>\$ 3,549,483</b>	<b>\$ 1,647,483</b>	<b>\$ 1,902,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ENTERPRISE FUNDS**  
**Capital Improvement Plan Summary**  
**2016-2017**

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources					
		General Fund	Impact Fees	Special Revenue Funds	Proposition 1 Transit Tax	Enterprise Funds	
						Revenues	Impact Fees
<b>Street Lighting Fund:</b>							
Residential Street Lighting - Various Locations 40 Lights	\$ 120,000					\$ 120,000	
Main Street - Church to Hillfield Road	140,000	80,000				60,000	
700 West (Harris Point) light repair	38,000					38,000	
Fort Lane (Gentile Street to Wasatch Drive)	45,000					45,000	
<b>Total Street Lighting Fund</b>	<b>\$ 343,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 263,000</b>	<b>\$ -</b>
<b>Water Fund:</b>							
Registers/Meter Change Out	\$ 600,000					\$ 600,000	
Wasatch - Fort Lane to Fairfield	300,000					300,000	
Waterline Repair Project	50,000					50,000	
Developer Payback - Crimson Corners Phase 5 Waterline (Impact Fees)	15,000						15,000
<b>Total Water Fund</b>	<b>\$ 965,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 950,000</b>	<b>\$ 15,000</b>
<b>Sewer Fund:</b>							
Cross Street Sewer Replacement - Gentile Street to Main Street (Tied to Water Proje	\$ 135,000					\$ 135,000	
Sewer Slip Line Project	200,000					200,000	
Sewer Line Repairs	100,000					100,000	
Televise Existing Sanitary Sewer System	125,000					125,000	
10 Wheeler - (1/2 from Water fund)	190,000					190,000	
<b>Total Sewer Fund</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ -</b>
<b>Storm Sewer Fund:</b>							
2175 East/ Redtail Area	250,000					250,000	
Wasatch Drive SD Improvements (Tied to Water Project)	120,000					120,000	
Miscellaneous Storm Drain Repairs	50,000					50,000	
10 Wheeler - (1/2 from Streets in General Fund)	190,000					190,000	
<b>Total Storm Sewer Fund</b>	<b>\$ 610,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 610,000</b>	<b>\$ -</b>
<b>Pool Fund:</b>							
Replaster wave pool, shallow end	130,000	\$ 130,000				-	
<b>Total Pool Fund</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMS Fund:</b>							
Ambulance replacement with supplies and equipment	\$ 189,000	\$ -				\$ 189,000	\$ -
<b>Total EMS Fund</b>	<b>\$ 189,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,000</b>	<b>\$ -</b>
<b>Total Enterprise Funds</b>	<b>\$ 2,987,000</b>	<b>\$ 210,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,762,000</b>	<b>\$ 15,000</b>

**Proposition 1 Transit Infrastructure Funds  
Capital Improvement Plan Summary  
2016-2017**

Proposition 1 Transit Fund Projects Project Description	Current Year Projects Total	Funding Sources						
		General Fund	Impact Fees	Special Revenue Funds	Proposition 1 Transit Tax	Enterprise Funds		
						Revenues	Impact Fees	
<b>Public Works Department:</b>								
<b>Streets Division</b>								
Pedestrian and School Crossing Update	\$ 240,000				\$ 240,000			
Traffic Signal Upgrades	195,000				195,000			
Sidewalk Improvement Project	131,000				131,000			
Angel Street (Weaver to City Boundary)	85,000				85,000			
Total Public Works Department	651,000				651,000			
<b>Parks and Recreation Department:</b>								
<b>Parks Division</b>								
Kay's Creek Existing Trail Crack Seal	16,000				16,000			
Andy Adam's Park Perimeter Walking Trail	45,000				45,000			
Oak Forest Park Perimeter Walking Trail	77,430				77,430			
Andy Adam's Reservoir North Trail Extension	57,200				57,200			
Trail right-of-way fund	225,000				225,000			
Total Parks and Recreation Department	420,630				420,630			
<b>Total Proposition 1 Funding</b>	<b>\$ 1,071,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,071,630</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>All Funds Total</b>	<b>\$ 7,608,113</b>	<b>\$ 1,857,483</b>	<b>\$ 1,902,000</b>	<b>\$ -</b>	<b>\$ 1,071,630</b>	<b>\$ 2,762,000</b>	<b>\$ 15,000</b>	

<b>Contributions to Outside Agencies</b>	
Davis Arts Council	\$ 35,000
Layton Community Action Council	25,000
Davis Chamber of Commerce	2,000
TOUMAC, COC	1,000
Safe Harbor	750
DCOC	750
Team Hill Roundup	500
388th Fighter Wing	500
Layton High Senior Bash	200
Northridge High Senior Bash	200
	200
Total contributions	\$ 65,900

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

<b>2016-2017 SCHEDULE OF WAGES</b>		
<b>ELECTED OFFICERS WAGES</b>		
Mayor	\$ 25,900	Per year
Council members	14,900	Per year
<b>STATUTORY OFFICERS; WAGE RANGES</b>		
	Per Annum	
	Minimum	Maximum
City Attorney	\$ 95,586	\$ 143,379
City Engineer	76,158	110,429
Police Chief	92,457	138,685
Finance Director	88,314	132,472
City Recorder	51,300	71,820
City Treasurer	52,030	72,840
<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.