Form F-65 (UT-2)
(6-30-2007)

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2009

2009

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FY 2009	Layton City Corporation		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount		Amount
	Property Taxes				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	5,962,374	T01	
1.2	Property Taxes - Debt Service	T01		T01	
1.3	Property Taxes - RDA Increment	T01	218,236	T01	
1.4	Property Taxes - Library	T01		T01	
1.5	Property Taxes - Delinquent	T01	113,648	T01	
2	Fee in lieu	T01	643,252	T01	
	Local Sales Taxes				
3.1	General sales tax - Local option	T09	11,020,116	T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19	3,199,488	T19	
3.6	Transient room tax	T19	146,027	T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other - specify	T19		T19	
	Franchise Tax				
4.1	Telephone franchise tax	T15	1,160,701	T15	
4.2	Cable TV franchise tax	T15	249,420	T15	
4.3	Water franchise tax	T15	292,898	T15	
4.4	Sewer franchise tax	T15	98,047	T15	
4.5	Other - Specify Storm sewer	T15	201,222	T15	
	Licenses, Fees and Permits				
5.1	Business license fees	T99	297,553	T99	
5.2	Building permit fees	T99	317,583	T99	
5.3	Other licenses, permits & taxes - Specify	T99		T99	
PART II	**REVENUES - Other than tax and intergovernmental revenues**				
	Utility Sales Revenue / User Fees				
1.1	Water supply system	A91		A91	5,358,739
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	3,409,208
2.2	Storm drainage	A80		A80	2,090,208

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

				GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART II	**REVENUES - Other than tax and intergovernmental revenues (cont.)**			Amount		Amount
	2.3	Garbage collection / street cleaning	A81		A81	2,602,079
	3.1	Parks and recreation charges	A61	24,167	A61	675,291
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01	
	3.3	Parking facilities, lots & meters	A60		A60	
	3.4	Hospital charges received	A36		A36	
	3.5	Cemeteries	A03		A03	
	3.6	Municipal housing rental projects (gross)	A50		A50	
	3.7	Special police services	A89	509,390	A89	
	4.1	Impact fees	A89	763,389	A89	350,109
	4.2	Connection fees	A89		A89	70,089
	4.3	Plan check fees	A89	117,306	A89	
	4.4	Zoning & subdivision fees	A89	57,210	A89	
	4.5	Sale of maps & publications	A89	8,727	A89	
	5	Other miscellaneous fees	A89	28,980	A89	1,526,116
	Special Assessments					
	6.1	Street cuts and public improvements	U01	171,078	U01	
	6.2	Sidewalk & curb repairs	U01		U01	
	6.3	Street lighting charges - Lighting districts	U01		U01	
	6.4	Other special improvement & service	U01		U01	
	Fines and Forfeitures (Circuit Court)					
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	269,871	U99	
	7.2	Parking ticket revenue	U99		U99	
	Fines (Justice Court)					
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
	8.2	Parking ticket revenue	U99		U99	
	Interest, Rents and Royalties					
	9	Interest earnings	U20	198,323	U20	109,288
	10	Rents and royalties	U40	505,671	U40	
	Miscellaneous					
	11	Other miscellaneous revenue - Specify Sale of non real property, materials and supplies, donations, insurance claims, abatements, recycling, bad debt recovery, admin fees, exaction fees	U99	91,068	U99	13,982
	12	Proceeds from bond issues	NR		NR	
	13	Receipts from sale of real property	U11		U11	

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Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2007

2007

PART III	INTERGOVERNMENTAL REVENUE	GOVERNMENTAL FUNDS (a) From the State	GOVERNMENTAL FUNDS (b) From other local governments	GOVERNMENTAL FUNDS (c) From federal government directly	ENTERPRISE FUNDS (d) From the State	ENTERPRISE FUNDS (e) From other local governments	ENTERPRISE FUNDS (f) From federal government directly
1	General support	C30	D30 652	B30 50,254	C30	D30 1,326	B30
2	Public safety grants	C89 77,884	D89	B89 11,265	C89 14,460	D89 582,300	B89
3	Streets and highways / C Roads	C46 1,829,250	D46	B46	C46	D46	B46
4	Community development	C50	D50	B50 1,080,031	C50	D50	B50
5	Liquor funds	C89 60,781	D89	B89	C89	D89	B89
6	Intergovernmental service contracts	C89	D89 147,557	B89	C89	D89	B89
7	Other - Specify Public safety services, UDOT, State fuel, state court lease, NDSD admin fees, school dist. trade agreement	C89 199,542	D89 51,252	B89	C89	D89 43,154	B89

PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE	GOVERNMENTAL FUNDS (a) Current Operation Direct expenditures including salaries and wages	GOVERNMENTAL FUNDS (b) Construction	GOVERNMENTAL FUNDS (c) Purchase of equipment, land, and existing structures	ENTERPRISE FUNDS (d) Current Operation Direct expenditures including salaries and wages	ENTERPRISE FUNDS (e) Construction	ENTERPRISE FUNDS (f) Purchase of equipment, land, and existing structures
	Governmental Administration						
1.1	Financial administration	E23 722,667	F23	G23	E23	F23	G23
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25
1.3	Legal / attorney	E25 769,860	F25	G25	E25	F25	G25
1.4	General municipal buildings	E31 424,641	F31	G31 17,161	E31	F31	G31
1.5	Central administration	E29 2,307,765	F29 81,887	G29 135,072	E29	F29	G29
1.6	Planning and zoning	E29 974,562	F29 127,591	G29 26,200	E29	F29	G29
1.7	Economic development	E89	F89	G89	E89	F89	G89
	Public Safety						
2.1	Police	E62 8,955,388	F62	G62 810,500	E62	F62	G62
2.2	Fire	E24 3,749,822	F24	G24 97,718	E24	F24	G24
2.3a	Ambulance / paramedic - Use this line if the services **are** part of the fire department.	E24	F24	G24	E24 1,754,525	F24	G24 22,810
2.3b	Ambulance / paramedic - Use this line if the services **are not part** of the fire department.	E32	F32	G32	E32	F32	G32
2.4	Corrections / Jail	E05	F05	G05	E05	F05	G05
2.5	Protective inspection and regulation	E66	F66	G66	E66	F66	G66
	Environment and Housing						
3.1	Sewer	E80	F80	G80	E80 1,282,030	F80 128,745	G80 51,518
3.2	Storm drainage	E80	F80	G80	E80 796,860	F80 1,374,037	G80
3.3	Solid waste management	E81	F81	G81	E81 1,119,699	F81	G81
3.4	Recycling programs	E81	F81	G81	E81	F81	G81
3.5	Housing & community development	E50 167,915	F50 310,212	G50 300,000	E50	F50	G50
3.6	Redevelopment agencies	E50 27,981	F50	G50	E50	F50	G50

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
			Current Operation Direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current Operation Direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)
3.7	Parks and recreation programs (not addressed below.)	E61	1,817,643	F61	304,577	G61	89,318	E61	928,597	F61		G61	42,896
3.8	Cultural & community events	E61	509,915	F61		G61	16,230	E61	283,242	F61		G61	
3.9	Golf courses	E61		F61		G61		E61		F61		G61	
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61	
3.11	Cemeteries	E03		F03		G03		E03		F03		G03	
3.12	Libraries	E52		F52		G52		E52		F52		G52	
	Transportation												
4.1	Roads & streets - maintenance and construction - **See instructions**	E44	79,902	F44	1,101,161	G44	5,726	E44		F44		G44	
4.2	Other road and street maintenance - including snow removal	E44	2,028,341	F44	3,708,479	G44	97,224	E44		F44		G44	
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44	
4.4	Street lighting	E44		F44		G44		E44		F44		G44	
4.5	Engineering	E44	229,260	F44		G44	5,325	E44		F44		G44	
4.6	Municipal airports	E01		F01		G01		E01		F01		G01	
4.7	Parking facilities	E61		F61		G61		E61		F61		G61	
	Health												
5.1	Own hospitals	E36		F36		G36		E36		F36		G36	
5.2	Other hospitals	E38		F38		G38		E38		F38		G38	
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
	Interest on Debt												
6.1	Interest on debt - Water supply system	I91						I91	59,371				
6.2	Interest on debt - Electric power system	I92						I92					
6.3	Interest on debt - Gas supply system	I93						I93					
6.4	Interest on debt - Transit or bus system	I94						I94					
6.5	Interest on debt - All other interest	I89	245,755					I89					
	Utilities												
7.1	Water supply system	E91		F91		G91		E91	3,089,608	F91	375,307	G91	9,540
7.2	Electric power system	E92		F92		G92		E92		F92		G92	
7.3	Gas supply system	E93		F93		G93		E93		F93		G93	
7.4	Transit or bus system	E94		393		G94		E94		F94		G94	
	All Other Expenditures												
8.1	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2007

PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
			Current Operation Direct expenditures including salaries and wages		Construction		Current Operation Direct expenditures including salaries and wages		Construction
			(a)		(b)		(d)		(e)
8.2	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	
8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89	

PART V	INTERGOVERNMENTAL EXPENDITURES	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
			Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments
1	Fire	L24	26,356	M24	2,375	L24	43,707	M24	18,662
2	Highways	L44	67,080	M44	1,633	L44		M44	
3	Police	L62	152,875	M62	19,040	L62		M62	
4	Sanitation	L81		M81		L81	33,340	M81	3,162,256
5	Recreation	L61	39,388	M61	63,426	L61		M61	690
6	Judicial and legal	L25		M25		L25		M25	
7	All other	L89	150,500	M89	148,387	L89	59,963	M89	1,162,129

PART VI	PERSONNEL EXPENDITURES	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	19,358,310	Z00	4,518,819

PART VII	INDEBTEDNESS	GOVERNMENTAL and ENTERPRISE FUNDS										
										Detail of long-term debt outstanding		
			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds		Guaranteed bonds
	Long-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)		(f)
1.1	Water supply system	19A	1,975,000	29A		39A	305,000		1,670,000	44A	1,670,000	41A	
1.2	Electric supply system	19B		29B		29B				44B		41B	
1.3	Sewer system	19X		29X		29X				44X		41X	
1.4	Gas supply system	19C		29C		29C				44C		41C	
1.5	Transit system	19D		29D		29D				44D		41D	
1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T			

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2009

GOVERNMENTAL and ENTERPRISE FUNDS

PART VII INDEBTEDNESS (cont.)

		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c=d) Also, (d=e+f)	Detail of long-term debt outstanding: Revenue and nonguaranteed bonds	Guaranteed bonds
Long-term Outstanding Debt		(a)	(b)	(c)	(d)	(e)	(f)
1.7	All other purposes	19X 6,543,693	29X	29X 1,231,906	5,311,787 44X	5,311,787 41X	

		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year
Other Long-term Obligations		(a)	(b)	(c)	(d)
2.1	Capital lease purchase agreements			G89	
2.2	Accrued leave liability (sick leave and vacation)				2,022,535

		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year
Short-term (interest bearing) **Debt**			
3	Total short-term debt	61V	64V

PART VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

	(a) Reserves held for redemption of long-term debt	(b) Unexpended proceeds from sale of bond issues held pending disbursement	(c) All other funds except employee retirement funds
Cash and investments held at end of fiscal year	W01 2,707,017	W31	W61 16,629,820

PART IX RATES

		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
1.	Energy Sales & Use Tax Rate	6%	
2.	Cable TV Franchise Tax Rate	4%	
3.	Telephone Franchise Tax Rate	3.5%	

Remarks:

PART X Data supplied by:

Name (Please print)
Merrill L. Oveson
Title
Accounting Manager

Date 11/19/2009
Telephone 801-336-3890

2009 Version

Include with audit report submitted to:

Utah State Auditor
Utah State Capitol Office Complex, E310
Salt Lake City, UT 84114

If you have any questions about the form, call or write:
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