

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2023 - June 30, 2024

**County Number: 26 County Name: DAVIS COUNTY Date Adopted: (entered upon adoption)**

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis  
CASH

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		478,498,023		458,425,853	
General Basic	2	2,079,803		4.34652		1,992,557
+ Cemetery (Pioneer - 331.424B)	3	1,200		0.00251		1,151
= Total for General Basic	4	2,081,003				1,993,708
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,345,880		2.81272		1,289,424
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	27,250				26,107
Debt Service (from Form 703 col. I Countywide total)	9	489,205	502,124,075	0.97427	482,051,905	469,649
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	3,916,088		8.13602		3,752,781
<b>B. All Rural Services Only Levies:</b>	13		404,039,834		384,217,662	
Rural Services Basic	14	1,595,957		3.95000		1,517,660
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	1,595,957		3.95000		1,517,660
Subtotal Countywide/All Rural Services (A + B)	21	5,512,045		12.08602		5,270,441
<b>C. Special District Levies:</b>						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	5,512,045				5,270,441

**Compensation Schedule for FY 2023/2024**

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	73,054		
Auditor	60,690	1	The Bloomfield Democrat
Recorder	60,690	2	
Treasurer	60,690	3	
Sheriff	79,042	4	
Supervisors	38,757	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

  
(Board Chairperson)

4-3-2023  
(Date)

  
(County Auditor)

4/3/23  
(Date)

**COUNTY AUDITOR'S CERTIFICATION**

By Electronically Certifying, I certify the budget meets all statutory obligations.

  
(County Auditor Signature of Certification)

4/3/23  
(Date)

**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES			General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
Taxes Levied on Property	1	3,283,132	1,517,660			469,649		5,270,441	5,068,096	4,395,725
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0		0	0	0
Less: Credits to Taxpayers	3	195,575	75,629			26,605		297,809	283,548	0
Net Current Property Taxes	4	3,087,557	1,442,031			443,044		4,972,632	4,784,548	4,395,725
Delinquent Property Tax Revenue	5	62	75			20		157	0	259
Penalties, Interest & Costs on Taxes	6	39,612						39,612	63,648	39,612
Other County Taxes/TIF Tax Revenues	7	145,574	1,070,309	0		19,722	0	1,235,605	1,050,848	1,334,473
Intergovernmental	8	408,708	5,212,819	0		29,916	0	5,651,443	7,336,065	4,248,171
Licenses & Permits	9	125	3,500	0		0	0	3,625	1,000	3,935
Charges for Service	10	300,170	2,200	0		0	0	302,370	294,800	342,680
Use of Money & Property	11	166,826	2,125	0		0	0	168,951	162,712	127,000
Miscellaneous	12	418,929	1,052,327	0		0	0	1,471,256	1,606,786	442,934
Subtotal Revenues	13	4,567,563	8,785,386	0		492,702	0	13,845,651	15,300,407	10,934,789
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0		0	0	0	0	0
Operating Transfers In	15	0	1,294,380	0		0	0	1,294,380	1,175,655	1,144,414
Proceeds of Fixed Asset Sales	16	0	0	0		0	0	0	0	0
Total Revenues & Other Sources	17	4,567,563	10,079,766	0		492,702	0	15,140,031	16,476,062	12,079,203
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	1,893,558	377,495				0	2,271,053	2,083,846	1,886,421
Physical Health and Social Services	19	450,873	45,000				0	495,873	487,077	368,807
Mental Health, ID & DD	20	0	0				0	0	0	366,725
County Environment and Education	21	167,985	355,025				0	523,010	989,016	468,163
Roads & Transportation	22	0	5,670,419				0	5,670,419	5,409,803	5,859,879
Government Services to Residents	23	572,734	7,941				0	580,675	543,272	461,848
Administration	24	1,485,366	743,024				0	2,228,390	4,132,270	1,376,483
Nonprogram Current	25	52,881	0				0	52,881	62,879	56,179
Debt Service	26	0	0			489,205	0	489,205	399,705	400,205
Capital Projects	27	0	1,500,000	0			0	1,500,000	1,185,000	1,903,612
Subtotal Expenditures	28	4,623,397	8,698,904	0		489,205	0	13,811,506	15,292,868	13,148,322
Other Financing Uses:										
Operating Transfers Out	29	80,746	1,213,634	0		0	0	1,294,380	1,175,655	1,144,414
Refunded Debt/Payments to Escrow	30	0	0	0		0	0	0	0	0
Total Expenditures & Other Uses	31	4,704,143	9,912,538	0		489,205	0	15,105,886	16,468,523	14,292,736
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-136,580	167,228	0		3,497	0	34,145	7,539	-2,213,533
Beginning Fund Balance - July 1, 2023	33	1,641,607	2,870,565	0		10,694	0	4,522,866	4,515,327	6,728,860
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0		0	0	0	0	0
Fund Balance - Nonspendable	35	0	0	0		0	0	0	0	0
Fund Balance - Restricted	36	422,721	3,037,793	0		0	0	3,460,514	5,125,253	3,633,058
Fund Balance - Committed	37	0	0	0		14,191	0	14,191	11,062	50,912
Fund Balance - Assigned	38	49,141	0	0		0	0	49,141	152,784	201,014
Fund Balance - Unassigned	39	1,033,165	0	0		0	0	1,033,165	-766,233	630,343
Total Ending Fund Balance - June 30,	40	1,505,027	3,037,793	0		14,191	0	4,557,011	4,522,866	4,515,327

Proposed tax rate per \$1,000 valuation for County purposes: 8.13602 urban areas; 12.08602 rural areas; Any special district rates excluded.

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY		UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0		0	0

REVENUES DETAIL

County Name: DAVIS COUNTY

County No: 26

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	
TAXED LEVIED ON PROPERTY		1	1,993,708	1,289,424	1,517,660	0		0		469,649		5,270,441	5,068,096	4,395,725	1
	Less: Uncoll. Del. Taxes Levy Year	2										0	0	0	2
	Less: Credits to Taxpayers	3	116,439	79,136	75,629					26,605		297,809	283,548	0	3
	1000 Net Current Property Taxes	4	1,877,269	1,210,288	1,442,031	0		0		443,044		4,972,632	4,784,548	4,395,725	4
	1010 Deling. Property Tax Revenue	5	0	62	75			0		20		157	0	259	5
	11XX Penalties, Int. & Costs on Taxes	6	39,612									39,612	63,648	39,612	6
OTHER COUNTY TAXES/TIF REVENUES															
	12XX Other County Taxes	7	729	494	105			0		166		1,494	1,313	1,574	7
	13XX Voter Approved Local Option Taxes	8	0	600	551,907		440,000	0		0		992,507	795,328	1,104,161	8
	14XX Gambling Taxes	9	0	0	0		0	0		0		0	0	0	9
	15XX TIF Tax Revenues	10	0	0	0		0	0		0		0	0	0	10
	16XX Utility Tax Replacement Excise Taxes	11	87,295	56,456	78,297	0		0		19,556		241,604	254,207	228,738	11
	17XX Taxes Collected for Other Governments	11B	0	0	0			0		0		0	0	0	11B
	Subtotal	12	88,024	56,950	630,309	0	440,000	0	0	19,722	0	1,235,605	1,050,848	1,334,473	12
INTERGOVERNMENTAL REVENUE															
	20XX State Shared Revenues	13	0	0	0		2,983,234	0		0		2,983,234	2,928,483	3,564,440	13
	21XX State Replacements Against Levied Taxes	14	116,439	79,136	75,629			0		26,605		297,809	283,548	310,559	14
	22XX Other State Tax Replacements	15	14,504	9,857	4,954		0	0		3,311		32,638	278,084	34,216	15
	23XX, 24XX State/Federal Pass-Thru Revenues	16	24,400	0	0		1,005,500	743,024		0		1,772,924	2,852,544	161,341	16
	25XX Contributions from Other Intergovernmental Units	17	839	10,315	0		0	0		0		11,154	1,741	12,631	17
	26XX, 27XX State Grants and Entitlements	18	150,000	0	0		393,478	7,000		0		550,478	557,665	161,779	18
	28XX Federal Grants and Entitlements	19	0	0	0		0	0		0		0	434,000	0	19
	29XX Payments in Lieu of Taxes	20	3,206	0	0		0	0		0		3,206	0	3,205	20
	Subtotal (Lines 13 - 20)	21	309,388	99,308	80,583	0	4,382,212	750,024	0	29,916	0	5,651,443	7,336,065	4,248,171	21
	3XXX Licenses & Permits	22	125	0	0		3,500	0		0		3,625	1,000	3,935	22
	4XXX, 5XXX Charges for Service	23	278,370	0	0		0	2,200		0		302,370	294,890	342,680	23
	6XXX Use of Money & Property	24	146,891	0	0		0	2,125		0		168,951	162,712	127,000	24
	8XXX Miscellaneous	25	407,629	10,000	0		1,050,327	2,000		0		1,471,256	1,606,786	442,934	25
	Total Revenues	26	3,147,308	1,376,608	2,152,998	0	5,876,039	756,549	0	492,702	0	13,845,651	15,300,407	10,934,789	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
	9000 From General Basic	27					80,746					80,746	77,040	74,851	27
	9020 From Rural Services Basic	28					1,213,634					1,213,634	1,098,615	1,069,563	28
	90xx From Other Budgetary Funds	29					0					0	0	0	29
	Subtotal (Lines 27-29)	30	0	0	0	0	1,294,380	0	0	0	0	1,294,380	1,175,655	1,144,414	30
	91XX Proceeds (Gen Long-Term Debt	31					0					0	0	0	31
	92XX Proceeds (Gen Capital Asset Sales	32					0					0	0	0	32
	Total Revenues and Other Sources	33	3,147,308	1,376,608	2,152,998	0	7,170,419	756,549	0	492,702	0	15,140,031	16,476,062	12,079,203	33
	Beginning Fund Balance - July 1, Nan	34	960,654	521,406	667,621	0	1,574,568	628,576	0	10,694	0	4,522,866	4,515,327	6,728,860	34
	Total Resources	35	4,107,962	1,898,014	2,820,619	0	8,744,987	1,384,725	0	503,396	0	19,662,897	20,991,389	18,808,063	35
	Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0	310,559	36

**SERVICE AREA 1**  
**PUBLIC SAFETY AND LEGAL SERVICES**  
County Name: DAVIS COUNTY  
County No: 26

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1	554,620	174,358	6,024	68,000					803,002	679,097	648,346
1010 - Investigations	2	3,500					2,100			5,600	5,600	1,420
1020 - Unified Law Enforcement	3									0	0	0
1030 - Contract Law Enforcement	4									0	0	0
1040 - Law Enforcement Communications	5				307,395					307,395	314,463	295,332
1050 - Adult Correctional Services	6	471,812	136,289							608,101	573,407	471,363
1060 - Administration	7	168,117	62,408							230,525	220,571	205,878
Subtotal	8	1,198,049	373,055	6,024	375,395	0	0	2,100	0	1,954,623	1,793,138	1,622,339
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9	166,432	71,598							228,030	231,608	208,847
1110 - Medical Examiner	10	20,000								20,000	10,000	12,082
1120 - Child Support Recovery	11	2,000								2,000	2,000	2,000
Subtotal	12	188,432	71,598	0	0	0	0	0	0	260,030	243,608	222,929
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13	7,500								7,500	7,500	7,500
1210 - Emergency Management	14		27,250							27,250	24,000	24,000
1220 - Fire Protection & Rescue Services	15									0	0	0
1230 - E911 Service Board	16									0	0	0
Subtotal	17	7,500	27,250	0	0	0	0	0	0	34,750	31,500	31,500
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18		2,150							2,150	2,100	1,680
1410 - Research & Other Assistance	19		100							100	100	0
1420 - Bailiff Services	20									0	0	0
Subtotal	21	0	2,250	0	0	0	0	0	0	2,250	2,200	1,680
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22		6,000							6,000	4,000	2,752
1510 - (Reserved)	23											23
1520 - Detention Services	24		1,400							1,400	1,400	0
1530 - Court Costs	25									0	0	0
1540 - Service of Civil Papers	26									0	0	940
Subtotal	27	0	7,400	0	0	0	0	0	0	7,400	5,400	3,692
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28									0	0	0
1610 - Juvenile Representation Services	29									0	0	0
1620 - Court Appointed Attorneys & Court Costs for Juveniles	30		12,000							12,000	8,000	4,281
Subtotal	31	0	12,000	0	0	0	0	0	0	12,000	8,000	4,281
<b>Total - Public Safety &amp; Legal Services</b>	<b>32</b>	<b>1,393,981</b>	<b>493,553</b>	<b>6,024</b>	<b>375,395</b>	<b>0</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>2,271,053</b>	<b>2,083,846</b>	<b>1,886,421</b>

## SERVICE AREA 3

## PHYSICAL HEALTH &amp; SOCIAL SERVICES

County Name: DAVIS COUNTY

County No: 26

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1									0	0	0 1
3010 - Communicable Disease Prevention & Control Services	2									0	0	0 2
3020 - Environmental Health	3				45,000					45,000	45,000	45,000 3
3040 - Health Administration	4	274,337								274,337	268,416	244,356 4
3050 - Support of Hospitals	5									0	0	0 5
Subtotal	6	274,337	0	0	45,000	0	0	0	0	319,337	313,416	289,356 6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	22,485	3,508							25,993	24,947	23,188 7
3110 - General Welfare Services	8	19,050	50,000							69,050	69,050	6,815 8
3120 - Care in County Care Facility	9									0	0	0 9
Subtotal	10	41,535	53,508	0	0	0	0	0	0	95,043	93,997	30,003 10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	38,913	4,680							43,593	41,764	37,837 11
3210 - General Services to Veterans	12	10,400								10,400	10,400	4,111 12
Subtotal	13	49,313	4,680	0	0	0	0	0	0	53,993	52,164	41,948 13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14									0	0	0 14
3310 - Family Protective Services	15									0	0	0 15
3320 - Services for Disabled Children	16									0	0	0 16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0 17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18									0	0	0 18
3410 - Other Social Services	19	7,500								7,500	7,500	7,500 19
3420 - Social Services Business Operations	20									0	0	0 20
Subtotal	21	7,500	0	0	0	0	0	0	0	7,500	7,500	7,500 21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		20,000							20,000	20,000	0 22
3510 - Preventive Services	23									0	0	0 23
3520 - Opioid Litigation Settlement	24									0	0	0 24
Subtotal	25	0	20,000	0	0	0	0	0	0	20,000	20,000	0 25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES		26	372,685	78,188	0	45,000	0	0	0	495,873	487,077	368,807 26

**SERVICE AREA 4**

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: DAVIS COUNTY

County No: 26

		TOTALS			
			Actual 2021/2022		
<b>SERVICES TO PERSONS WITH:</b>					
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>					
400X - Information & Education Services	1	0	1		
402X - Coordination Services	2	82,458	2		
403X - Personal & Environ. Spt	3	0	3		
404X - Treatment Services	4	0	4		
405X - Vocational & Day Services	5	0	5		
406X - Lic/Cert. Living Arrangements	6	0	6		
407X - Inst/Hospital & Commit Services	7	0	7		
Subtotal	8	82,458	8		
<b>42XX - INTELLECTUAL DISABILITY</b>					
420X - Information & Education Services	9	0	9		
422X - Coordination Services	10	0	10		
423X - Personal & Environ. Spt	11	0	11		
424X - Treatment Services	12	0	12		
425X - Vocational & Day Services	13	0	13		
426X - Lic/Cert. Living Arrangements	14	0	14		
427X - Inst/Hospital & Commit Services	15	0	15		
Subtotal	16	0	16		
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>					
430X - Information & Education Services	17	0	17		
432X - Coordination Services	18	0	18		
433X - Personal & Environ. Spt	19	0	19		
434X - Treatment Services	20	0	20		
435X - Vocational & Day Services	21	0	21		
436X - Lic/Cert. Living Arrangements	22	0	22		
437X - Inst/Hospital & Commit Services	23	0	23		
Subtotal	24	0	24		
<b>44XX - GENERAL ADMINISTRATION</b>					
4411 - Direct Administration	25	2,382	25		
4412 - Purchased Administration	26	0	26		
4413 - Distrib to Regional Fiscal Agent	27	281,885	27		
Subtotal	28	284,267	28		
<b>45XX - COUNTY PRVD CASE MGMT</b>					
Subtotal	29	0	29		
<b>46XX - COUNTY PRVD SERVICES</b>					
Subtotal	30	0	30		
<b>47XX - BRAIN INJURY</b>					
470X - Information & Education Services	31	0	31		
472X - Coordination Services	32	0	32		
473X - Personal & Environ. Spt	33	0	33		
474X - Treatment Services	34	0	34		
475X - Vocational & Day Services	35	0	35		
476X - Lic/Cert. Living Arrangements	36	0	36		
477X - Inst/Hospital & Commit Services	37	0	37		
Subtotal	38	0	38		
<b>Total - Mental Health, ID &amp; DD</b>	<b>39</b>	<b>366,725</b>	<b>39</b>		

## SERVICE AREA 6

## COUNTY ENVIRONMENT AND EDUCATION

County Name: DAVIS COUNTY

County No: 26

GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1	1,500			60,000					61,500	61,500	61,500
6010 - Weed Eradication	2									0	0	0
6020 - Solid Waste Disposal	3				153,625					153,625	159,472	135,315
6030 - Environmental Restoration	4									0	0	0
Subtotal	5	1,500	0	0	213,625	0	0	0	0	215,125	220,972	196,815
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6			118,985						118,985	144,784	99,286
6110 - Maintenance & Operations	7			14,300						14,300	14,300	5,497
6120 - Recreation & Environmental Educ.	8				40,000			10,000		50,000	50,560	35,542
Subtotal	9	0	0	133,285	40,000	0	0	10,000	0	183,285	209,644	140,325
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10									0	0	0
6210 - Animal Bounties & State Apiarist Expenses	11									0	0	0
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13			8,000						8,000	8,000	4,849
6310 - Housing Rehabilitation & Develop.	14									0	0	0
6320 - Community Economic Development	15				46,650					46,650	480,650	62,650
Subtotal	16	0	0	8,000	46,650	0	0	0	0	54,650	488,650	67,499
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				40,000					40,000	37,000	35,000
6410 - Historic Preservation	18			1,200	4,750					5,950	8,750	4,524
6420 - Fair & 4 H Clubs	19	24,000								24,000	24,000	24,000
6430 - Fairgrounds	20									0	0	0
6440 - Memorial Halls	21									0	0	0
6450 - Other Educational Services	22									0	0	0
Subtotal	23	24,000	0	1,200	44,750	0	0	0	0	69,950	69,750	63,524
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24									0	0	0
6510 - Buildings	25									0	0	0
6520 - Equipment	26									0	0	0
6530 - Public Facilities	27									0	0	0
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	25,500	0	142,485	345,025	0	0	10,000	0	523,010	989,016	468,163



**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
County Name: DAVIS COUNTY  
County No: 26

GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					236,223			236,223	219,671	255,956	1
7010 - Engineering	2					174,062			174,062	165,646	160,709	2
Subtotal	3	0	0	0	0	410,285	0	0	410,285	385,317	416,665	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					191,887			191,887	187,409	129,039	4
7110 - Roads	5					3,095,294			3,095,294	3,071,237	3,459,632	5
7120 - Snow & Ice Control	6					146,127			146,127	145,255	80,282	6
7130 - Traffic Controls	7					97,302			97,302	82,634	76,836	7
7140 - Road Clearing	8					94,516			94,516	87,069	84,564	8
Subtotal	9	0	0	0	0	3,625,126	0	0	3,625,126	3,573,604	3,830,353	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					500,000			500,000	300,000	313,856	10
7210 - Equipment Operations	11					937,008			937,008	926,178	1,186,666	11
7220 - Tools, Materials & Supplies	12					195,500			195,500	221,500	112,339	12
7230 - Real Estate & Buildings	13					2,500			2,500	3,204	0	13
Subtotal	14	0	0	0	0	1,635,008	0	0	1,635,008	1,450,882	1,612,861	14
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15								0	0	0	15
7310 - Ground Transportation	16								0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
<b>Total - Roads &amp; Transportation</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,670,419</b>	<b>0</b>	<b>0</b>	<b>5,670,419</b>	<b>5,409,803</b>	<b>5,859,879</b>	<b>18</b>

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: DAVIS COUNTY

County No: 26

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	162,309							162,309	162,228	139,321	1
8010 - Local Elections	2	49,500							49,500	48,500	26,681	2
8020 - Township Officials	3			5,941					5,941	5,541	3,930	3
Subtotal	4	0	211,809	5,941	0	0	0	0	217,750	216,269	169,932	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	5	123,785	59,312						183,097	157,924	142,841	5
8101 - Driver Licenses Services	6								0	0	0	6
8110 - Recording of Public Documents	7	131,404	46,424				2,000		179,828	169,079	149,075	7
Subtotal	8	255,189	105,736	0	0	0	2,000	0	362,925	327,003	291,916	8
<b>Total - Government Services to Residents</b>	9	255,189	317,545	0	5,941	0	2,000	0	580,675	543,272	461,848	9

**SERVICE AREA 9**  
**ADMINISTRATION**  
County Name: DAVIS COUNTY  
County No: 26

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>													
9000 - General County Management	1	143,683							326,798	317,268	259,892	1	
9010 - Administrative Management Services	2	127,944							195,313	1,919,904	157,215	2	
9020 - Treasury Management Services	3	128,677							195,779	1,76,831	164,553	3	
9030 - Other Policy & Administration	4	75,005							75,005	817,054	70,810	4	
9040 - Reimbursable MHDS Direct Expenses	5	93,370							93,370	85,482	0	5	
Subtotal	6	568,679		0	0	0	0	0	886,265	3,316,539	652,470	6	
<b>CENTRAL SERVICES PROGRAM</b>													
9100 - General Services	7	129,358					743,024		893,408	387,418	434,510	7	
9110 - Information Tech Services	8	203,203							203,717	149,313	148,590	8	
9120 - GIS Systems	9								0	0	0	9	
Subtotal	10	332,561		0	0	0	743,024	0	1,097,125	536,731	583,100	10	
<b>RISK MANAGEMENT SERVICES PROGRAM</b>													
9200 - Tort Liability	11								245,000	279,000	140,913	11	
9210 - Safety of Workplace	12								0	0	0	12	
9220 - Fidelity of Public Officers	13								0	0	0	13	
9230 - Unemployment Compensation	14								0	0	0	14	
Subtotal	15	0		0	0	0	0	0	245,000	279,000	140,913	15	
<b>Total - Administration</b>	16	901,240		0	0	0	743,024	0	2,228,390	4,132,270	1,376,483	16	

**SERVICE AREA 0**

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: DAVIS COUNTY

County No: 26

GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1	51,000	1,881								52,881	62,879	56,179
0020 - Interest on Short-Term Debt	2										0	0	0
0030 - Other Nonprogram Current	3										0	0	0
0040 - Other County Enterprises	4										0	0	0
Total - Nonprogram Current	5	51,000	1,881	0	0	0	0	0		0	52,881	62,879	56,179
LONG-TERM DEBT SERVICE													
0100 - Principal	6								349,500		349,500	280,500	275,500
0110 - Interest and Fiscal Charges	7								139,705		139,705	119,205	124,705
Total Long-term Debt Service	8	0	0	0	0	0	0	0	489,205	0	489,205	399,705	400,205
CAPITAL PROJECTS													
0200 - Roadway Construction	9					1,500,000					1,500,000	1,125,000	1,854,121
0210 - Conservation Land Acquisition & Dev.	10										0	0	0
0220 - Other Capital Projects	11										0	60,000	49,491
Total Capital Projects	12	0	0	0	0	1,500,000	0	0		0	1,500,000	1,185,000	1,903,612
EXPENDITURES SUMMARY													
Total Public Safety and Legal Services	13	1,393,981	493,553	6,024	375,395	0	2,100			0	2,271,053	2,083,846	1,886,421
Total Physical Health and Social Services	14	372,685	78,188	0	45,000	0	0			0	495,873	487,077	368,807
Total Mental Health, ID & DD	15	0	0	0	0	0	0			0	0	0	366,725
Total County Environment and Education	16	25,500	0	142,485	345,025	0	10,000			0	523,010	989,016	468,163
Total Roads & Transportation	17	0	0	0	0	5,670,419	0			0	5,670,419	5,409,803	5,859,879
Total Government Services to Residents	18	255,189	317,545	0	5,941	0	2,000			0	580,675	543,272	461,848
Total Administration	19	901,240	584,126	0	0	0	743,024			0	2,228,390	4,132,270	1,376,483
Total Nonprogram Current	20	51,000	1,881	0	0	0	0			0	52,881	62,879	56,179
Total Long-Term Debt Service	21	0	0	0	0	0	0		489,205	0	489,205	399,705	400,205
Total Capital Projects	22	0	0	0	0	1,500,000	0		0	0	1,500,000	1,185,000	1,903,612
Total - All Expenditures	23	2,999,595	1,475,293	148,509	771,361	7,170,419	757,124	0	489,205	0	13,811,506	15,292,868	13,148,322
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
To General Supplemental	24										0	0	0
To Rural Services Supplemental	25										0	0	0
To Secondary Roads	26	80,746			1,213,634						1,294,380	1,175,655	1,144,414
To Other Budgetary Funds	27										0	0	0
Total Operating Transfers Out	28	80,746	0	0	1,213,634	0	0	0	0	0	1,294,380	1,175,655	1,144,414
REFUNDED DEBT/PAYMENTS TO ESCROW													
Increase (Decrease) In Reserves	30										0	0	0
Fund Balance - Nonspendable	31										0	0	0
Fund Balance - Restricted	32		422,721		835,624	1,574,568	627,601				3,460,514	5,125,253	3,633,058
Fund Balance - Committed	33										14,191	11,062	50,912
Fund Balance - Assigned	34			49,141							49,141	152,784	201,014
Fund Balance - Unassigned	35	1,027,621	0	5,544	0	0	0	0	0	0	1,033,165	-766,233	630,343
Total Ending Fund Balance - June 30,	36	1,027,621	422,721	54,685	835,624	1,574,568	627,601	0	14,191	0	4,557,011	4,522,866	4,515,327
Total Requirements	37	4,107,962	1,898,014	203,194	2,820,619	8,744,987	1,384,725	0	503,396	0	19,662,897	20,991,389	18,808,063



NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3,50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.34652
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	405,058

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

A reduced or unusually low growth rate in the property tax base of the county.

**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.34652
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	405,058

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

A reduced or unusually low growth rate in the property tax base of the county.

**Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:



**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

**Fiscal Year July 1, 2023 - June 30, 2024**

**County Name: DAVIS COUNTY County Number: 26**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

**Meeting Date: 4/3/2023 Meeting Time: 10:00 AM Meeting Location: Davis County Courthouse Boardroom**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

[www.daviscountyia.gov](http://www.daviscountyia.gov)

County Telephone Number

(641) 664-2101

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	5,270,441	5,068,096	4,395,725	9.50
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	297,809	283,548	0	
Net Current Property Taxes	4	4,972,632	4,784,548	4,395,725	
Delinquent Property Tax Revenue	5	157	0	259	
Penalties, Interest & Costs on Taxes	6	39,612	63,648	39,612	
Other County Taxes/TIF Tax Revenues	7	1,235,605	1,050,848	1,334,473	-3.78
Intergovernmental	8	5,651,443	7,336,065	4,248,171	
Licenses & Permits	9	3,625	1,000	3,935	
Charges for Service	10	302,370	294,800	342,680	
Use of Money & Property	11	168,951	162,712	127,000	
Miscellaneous	12	1,471,256	1,606,786	442,934	
<b>Subtotal Revenues</b>	13	13,845,651	15,300,407	10,934,789	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,294,380	1,175,655	1,144,414	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	15,140,031	16,476,062	12,079,203	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,271,053	2,083,846	1,886,421	9.72
Physical Health and Social Services	19	495,873	487,077	368,807	15.95
Mental Health, ID & DD	20	0	0	366,725	
County Environment and Education	21	523,010	989,016	468,163	5.70
Roads & Transportation	22	5,670,419	5,409,803	5,859,879	-1.63
Government Services to Residents	23	580,675	543,272	461,848	12.13
Administration	24	2,228,390	4,132,270	1,376,483	27.24
Nonprogram Current	25	52,881	62,879	56,179	-2.98
Debt Service	26	489,205	399,705	400,205	10.56
Capital Projects	27	1,500,000	1,185,000	1,903,612	-11.23
<b>Subtotal Expenditures</b>	28	13,811,506	15,292,868	13,148,322	
Other Financing Uses:					
Operating Transfers Out	29	1,294,380	1,175,655	1,144,414	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	15,105,886	16,468,523	14,292,736	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	34,145	7,539	-2,213,533	
Beginning Fund Balance - July 1,	33	4,522,866	4,515,327	6,728,860	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,460,514	5,125,253	3,633,058	
Fund Balance - Committed	37	14,191	11,062	50,912	
Fund Balance - Assigned	38	49,141	152,784	201,014	
Fund Balance - Unassigned	39	1,033,165	-766,233	630,343	
<b>Total Ending Fund Balance - June 30,</b>	40	4,557,011	4,522,866	4,515,327	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,752,781				
Rural Only Levies*:	1,517,660	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	241,604				

Explanation of any significant items in the budget or additional virtual meeting information:

**NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**

Fiscal Year July 1, 2023 - June 30, 2024

County Name: DAVIS COUNTY County Number: 26

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

**Meeting Date: 3/20/2023 Meeting Time: 10:00 AM Meeting Location: Davis County Courthouse Boardroom****Contact Person: Linda Humphrey Contact Phone Number: (641) 664-2101**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)

[www.daviscountyia.gov](http://www.daviscountyia.gov)

County Telephone Number

(641) 664-2101

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	456,534,815	478,498,023	478,498,023	
Requested Tax Dollars-General Basic	2	2,250,717		2,079,803	
Requested Tax Dollars-General Supplemental	3	1,225,634		1,345,880	
Requested Tax Dollars-General Services Total	4	3,476,351	3,476,351	3,425,683	-1.46
Estimated Tax Rate-General Services	5	7.61465	7.26513	7.15924	
Taxable Valuations-Rural Services	6	365,747,994	404,039,834	404,039,834	
Requested Tax Dollars-Rural Basic	7	1,444,704		1,595,957	
Requested Tax Dollars-Rural Supplemental	8			0	
Requested Tax Dollars-Rural Services Total	9	1,444,704	1,444,704	1,595,957	10.47
Estimated Tax Rate-Rural Services	10	3.95000	3.57565	3.95000	

Explanation of increases in the budget:

A reduced or unusually low growth rate in the property tax base of the county.

If applicable, the above notice is also available online at:

[www.daviscountyia.gov](http://www.daviscountyia.gov)

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.