NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/7/2025 Meeting Time: 10:00 AM Meeting Location: Davis County Courthouse Board Room 100 Courthouse Square Bloomfield IA 52537
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
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.daviscountyiowa.gov

County Telephone Number
(641) 664-2101

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,080,948	5,092,228	5,034,438	0.46
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	225,061	0	0	
Net Current Property Taxes	4	4,855,887	5,092,228	5,034,438	
Delinquent Property Tax Revenue	5	0	0	355	
Penalties, Interest & Costs on Taxes	6	42,274	63,648	42,274	
Other County Taxes/TIF Tax Revenues	7	1,280,252	1,250,414	1,401,690	-4.43
Intergovernmental	8	5,842,162	6,178,537	4,161,517	
Licenses & Permits	9	5,200	15,200	24,185	
Charges for Service	10	310,306	314,770	237,426	
Use of Money & Property	11	156,051	227,168	312,274	
Miscellaneous	12	1,439,146	1,293,113	1,700,217	
Subtotal Revenues	13	13,931,278	14,435,078	12,914,376	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,301,006	1,260,864	1,294,380	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	15,232,284	15,695,942	14,208,756	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,284,651	2,358,829	1,966,349	7.79
Physical Health and Social Services	19	514,995	546,388	361,283	19.39
County Environment and Education	21	536,110	531,062	511,116	2.42
Roads & Transportation	22	6,727,568	6,339,355	5,581,523	9.79
Government Services to Residents	23	585,047	606,497	527,032	5.36
Administration	24	1,301,939	1,751,494	1,902,888	-17.28
Nonprogram Current	25	20,000	112,881	49,449	-36.40
Debt Service	26	491,606	493,278	489,205	0.25
Capital Projects	27	1,720,000	1,885,000	743,879	52.06
Subtotal Expenditures	28	14,181,916	14,624,784	12,132,724	
Other Financing Uses:					
Operating Transfers Out	29	1,301,006	1,260,864	1,294,380	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	15,482,922	15,885,648	13,427,104	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-250,638	-189,706	781,652	
Beginning Fund Balance - July 1,	33	5,318,916	5,508,622	4,726,970	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,706,920	3,672,885	3,962,853	
Fund Balance - Committed	37	47,148	55,315	38,464	
Fund Balance - Assigned	38	223,484	27,106	215,644	
Fund Balance - Unassigned	39	1,090,726	1,563,610	1,291,661	
Total Ending Fund Balance - June 30,	40	5,068,278	5,318,916	5,508,622	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 3,570,437	Urban Areas: 7.45772
Rural Only Levies*: 1,510,511	Rural Areas: 11.36861
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacement Excise Tax:	

COUNTY NAME: DAVIS COUNTY	217.213 NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 26

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

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

Meeting Date: 3/24/2025 Meeting Time: 08:15 AM Meeting Location: Davis County Courthouse Supervisors' Meeting Room 100 Courthouse Square Bloomfield IA 52537

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

County Website (if available)
www.daviscountyiowa.gov

County Telephone Number
(641) 664-2101

Iowa Department of Management	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Effective Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2025/2026**
Taxable Valuations-General Services	460,260,626	478,172,659	478,172,659
Requested Tax Dollars-Countywide Rates Except Debt Service	3,143,570	3,143,570	3,098,109
Taxable Valuations-Debt Service	468,544,174	482,626,953	482,626,953
Requested Tax Dollars-Debt Service	473,098	473,098	472,328
Requested Tax Dollars-Countywide Rates	3,616,668	3,616,668	3,570,437
Tax Rate-Countywide	7.83970	7.55439	7.45772
Taxable Valuations-Rural Services	373,559,575	386,231,925	386,231,925
Requested Tax Dollars-Additional Rural Levies	1,475,560	1,475,560	1,510,511
Tax Rate-Rural Additional	3.95000	3.82040	3.91089
Rural Total	11.78970	11.37479	11.36861
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	363	389	7.16
Rural Taxpayer	546	593	8.61
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	1,603	1,739	8.48
Rural Taxpayer	2,412	2,651	9.91

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at $150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Decrease in revenue due to state mandated services being unfunded. Increase in expenditures due to rising costs of normal operations and necessary services.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	3,098,109	1,510,511		472,328		5,080,948	5,092,228	5,034,438	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	142,614	62,389		20,058		225,061	0	0	3
Net Current Property Taxes	4	2,955,495	1,448,122		452,270		4,855,887	5,092,228	5,034,438	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	355	5
Penalties, Interest & Costs on Taxes	6	42,274					42,274	63,648	42,274	6
Other County Taxes/TIF Tax Revenues	7	126,168	1,135,136	0	18,948	0	1,280,252	1,250,414	1,401,690	7
Intergovernmental	8	422,507	5,390,350	0	29,305	0	5,842,162	6,178,537	4,161,517	8
Licenses & Permits	9	200	5,000	0	0	0	5,200	15,200	24,185	9
Charges for Service	10	308,506	1,800	0	0	0	310,306	314,770	237,426	10
Use of Money & Property	11	155,999	52	0	0	0	156,051	227,168	312,274	11
Miscellaneous	12	117,546	1,321,600	0	0	0	1,439,146	1,293,113	1,700,217	12
Subtotal Revenues	13	4,128,695	9,302,060	0	500,523	0	13,931,278	14,435,078	12,914,376	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	1,301,006	0	0	0	1,301,006	1,260,864	1,294,380	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	4,128,695	10,603,066	0	500,523	0	15,232,284	15,695,942	14,208,756	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	1,868,142	416,509			0	2,284,651	2,358,829	1,966,349	18
Physical Health and Social Services	19	469,995	45,000			0	514,995	546,388	361,283	19
County Environment and Education	21	176,226	359,884			0	536,110	531,062	511,116	21
Roads & Transportation	22	0	6,727,568			0	6,727,568	6,339,355	5,581,523	22
Government Services to Residents	23	575,106	9,941			0	585,047	606,497	527,032	23
Administration	24	1,301,939	0			0	1,301,939	1,751,494	1,902,888	24
Nonprogram Current	25	20,000	0			0	20,000	112,881	49,449	25
Debt Service	26	0	0		491,606	0	491,606	493,278	489,205	26
Capital Projects	27	0	1,720,000	0		0	1,720,000	1,885,000	743,879	27
Subtotal Expenditures	28	4,411,408	9,278,902	0	491,606	0	14,181,916	14,624,784	12,132,724	28
Other Financing Uses:										
Operating Transfers Out	29	83,929	1,217,077	0	0	0	1,301,006	1,260,864	1,294,380	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	4,495,337	10,495,979	0	491,606	0	15,482,922	15,885,648	13,427,104	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-366,642	107,087	0	8,917	0	-250,638	-189,706	781,652	32
Beginning Fund Balance - July 1, 2025	33	2,360,763	2,919,922	0	38,231	0	5,318,916	5,508,622	4,726,970	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	679,911	3,027,009	0	0	0	3,706,920	3,672,885	3,962,853	36
Fund Balance - Committed	37	0	0	0	47,148	0	47,148	55,315	38,464	37
Fund Balance - Assigned	38	223,484	0	0	0	0	223,484	27,106	215,644	38
Fund Balance - Unassigned	39	1,090,726	0	0	0	0	1,090,726	1,563,610	1,291,661	39
Total Ending Fund Balance - June 30,	40	1,994,121	3,027,009	0	47,148	0	5,068,278	5,318,916	5,508,622	40

Proposed tax rate per $1,000 valuation for County purposes: 7.45772 urban areas; 11.36861 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 26 County Name: DAVIS COUNTY Date Adopted: 4/7/2025

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.70986	1,779,803	479,749,386	3.67
	Limitation Percentage			
	1			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2026	3.67313	1,826,864	2.64	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.95000	1,551,605	392,811,624	3.15
	Limitation Percentage			
	1			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2026	3.91089	1,584,638	2.13	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		497,359,034		478,172,659	
General Basic	2	1,826,864		3.67313		1,756,390
+ Cemetery (Pioneer - 331.424B)	3	3,500		0.00704		3,366
= Total for General Basic	4	1,830,364				1,759,756
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,392,054		2.79889		1,338,353
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	27,250				26,199
Debt Service (from Form 703 col. I Countywide total)	9	491,106	501,813,328	0.97866	482,626,953	472,328
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	3,713,524		7.45772		3,570,437
B. All Rural Services Only Levies:	13		405,186,003		386,231,925	
Rural Services Basic	14	1,584,637		3.91089		1,510,511
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,584,637		3.91089		1,510,511
Subtotal Countywide/All Rural Services (A + B)	21	5,298,161		11.36861		5,080,948
C. Special District Levies:						
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
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	5,298,161				5,080,948

Compensation Schedule for FY 2025/2026	
Elected Official	**Annual Salary**
Attorney	77,690
Auditor	64,074
Recorder	64,074
Treasurer	64,074
Sheriff	85,880
Supervisors	39,533
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	1
	Names of Official County Newspapers:
1	The Bloomfield Democrat
2	
3	
4	
5	
6	

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

Alan Yahnke 6/2/25 Kristi Gordon 4-7-25

(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

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

Kristi Gordon 4-7-25

(County Auditor Signature of Certification) (Date)

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	1,759,756	1,338,353		1,510,511	0		0		472,328		5,080,948	5,092,228	5,034,438	1
Less: Uncoll: Del. Taxes Levy Year	2											0	0		2
Less: Credits to Taxpayers	3	86,584	56,030		62,389					20,058		225,061	0		3
1000 Net Current Property Taxes	4	1,673,172	1,282,323		1,448,122	0		0		452,270		4,855,887	5,092,228	5,034,438	4
1010 Delinq. Property Tax Revenue	5											0	0	355	5
11XX Penalties, Int, & Costs on Taxes	6	42,274										42,274	63,648	42,274	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	765	494		92					170		1,521	1,351	1,527	7
13XX Voter Approved Local Option Taxes	8			600	580,918		480,000					1,061,518	1,020,226	1,161,836	8
14XX Gambling Taxes	9											0	0	0	9
15XX TIF Tax Revenues	10											0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	70,608	53,701		74,126	0		0		18,778		217,213	228,837	238,327	11
17XX Taxes Collected for Other Governments	11B											0	0	0	11B
Subtotal	12	71,373	54,195	600	655,136	0	480,000	0	0	18,948	0	1,280,252	1,250,414	1,401,690	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						3,312,607					3,312,607	3,123,914	3,684,905	13
21XX State Replacements Against Levied Taxes	14	86,584	56,030		62,389					20,058		225,061	269,452	314,221	14
22XX Other State Tax Replacements	15	47,867	26,700	23	12,982					9,247		96,819	14,374	20,932	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	21,903					1,601,000					1,622,903	2,182,320	31,292	16
25XX Contributions from Other Intergovernmental Units	17	400	13,000									13,400	17,400	11,731	17
26XX, 27XX State Grants and Entitlements	18	160,000	10,000				394,372	7,000				571,372	571,077	98,436	18
28XX Federal Grants and Entitlements	19											0	0	0	19
29XX Payments in Lieu of Taxes	20											0	0	0	20
Subtotal (lines 13 - 20)	21	316,754	105,730	23	75,371	0	5,307,979	7,000	0	29,305	0	5,842,162	6,178,537	4,161,517	21
3XXX Licenses & Permits	22	200					5,000					5,200	15,200	24,185	22
4XXX, 5XXX Charges for Service	23	286,506		22,000				1,800				310,306	314,770	237,426	23
6XXX Use of Money & Property	24	136,999		19,000				52				156,051	227,168	312,274	24
8XXX Miscellaneous	25	105,211		12,335			1,320,600	1,000				1,439,146	1,293,113	1,700,217	25
Total Revenues	26	2,632,489	1,442,248	53,958	2,178,629	0	7,113,579	9,852	0	500,523	0	13,931,278	14,435,078	12,914,376	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						83,929					83,929	80,957	80,746	27
9020 From Rural Services Basic	28						1,217,077					1,217,077	1,179,907	1,213,634	28
90xx From Other Budgetary Funds	29											0	0		29
Subtotal (lines 27- 29)	30	0	0	0	0	0	1,301,006	0	0	0	0	1,301,006	1,260,864	1,294,380	30
91XX Proceeds\Gen Long-Term Debt	31											0	0	0	31
92XX Proceeds\Gen Capital Asset Sales	32											0	0	0	32
Total Revenues and Other Sources	33	2,632,489	1,442,248	53,958	2,178,629	0	8,414,585	9,852	0	500,523	0	15,232,284	15,695,942	14,208,756	33
Beginning Fund Balance - July 1, NaN	34	1,256,431	851,122	253,210	874,967		1,950,554	94,401		38,231		5,318,916	5,508,622	4,726,970	34
Total Resources	35	3,888,920	2,293,370	307,168	3,053,596	0	10,365,139	104,253	0	538,754	0	20,551,200	21,204,564	18,935,726	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	269,452	314,221	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	473,316	241,479	6,024	68,000					788,819	851,036	682,576	1
1010 - Investigations	2	2,500						1,000		3,500	5,600	128	2
1020 - Unified Law Enforcement	3									0	0	0	3
1030 - Contract Law Enforcement	4									0	0	0	4
1040 - Law Enforcement Communications	5				347,509					347,509	299,131	307,395	5
1050 - Adult Correctional Services	6	426,850	164,132							590,982	649,447	450,501	6
1060 - Administration	7	171,102	76,798							247,900	239,559	221,147	7
Subtotal	8	1,073,768	482,409	6,024	415,509	0	0	1,000	0	1,978,710	2,044,773	1,661,747	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	111,753	142,851							254,604	235,719	232,598	9
1110 - Medical Examiner	10									0	25,000	29,162	10
1120 - Child Support Recovery	11									0	2,000	2,000	11
Subtotal	12	111,753	142,851	0	0	0	0	0	0	254,604	262,719	263,760	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	7,500								7,500	7,500	7,500	13
1210 - Emergency Management	14		27,250							27,250	27,250	27,250	14
1220 - Fire Protection & Rescue Services	15									0	0	0	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	7,500	27,250	0	0	0	0	0	0	34,750	34,750	34,750	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		2,087							2,087	2,087	1,742	18
1410 - Research & Other Assistance	19		100							100	100	0	19
1420 - Bailiff Services	20									0	0	0	20
Subtotal	21	0	2,187	0	0	0	0	0	0	2,187	2,187	1,742	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		4,000							4,000	4,000	0	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		1,400							1,400	1,400	0	24
1530 - Court Costs	25									0	0	0	25
1540 - Service of Civil Papers	26									0	0	0	26
Subtotal	27	0	5,400	0	0	0	0	0	0	5,400	5,400	0	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0	0	0	28
1610 - Juvenile Representation Services	29									0	0	0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		9,000							9,000	9,000	4,350	30
Subtotal	31	0	9,000	0	0	0	0	0	0	9,000	9,000	4,350	31
Total - Public Safety & Legal Services	32	1,193,021	669,097	6,024	415,509	0	0	1,000	0	2,284,651	2,358,829	1,966,349	32

SERVICE AREA 3

PHYSICAL HEALTH & 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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
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	287,082								287,082	280,554	179,411	4
3050 - Support of Hospitals	5									0	0	0	5
Subtotal	6	287,082	0	0	45,000	0	0	0	0	332,082	325,554	224,411	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	26,669	8,163							34,832	33,908	32,499	7
3110 - General Welfare Services	8	19,600	30,000							49,600	69,600	22,015	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	46,269	38,163	0	0	0	0	0	0	84,432	103,508	54,514	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	61,631	18,950							80,581	79,426	73,997	11
3210 - General Services to Veterans	12	10,400								10,400	10,400	861	12
Subtotal	13	72,031	18,950	0	0	0	0	0	0	90,981	89,826	74,858	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									0	20,000	0	22
3510 - Preventive Services	23									0	0	0	23
3520 - Opioid Litigation Settlement	24									0	0	0	24
Subtotal	25	0	0	0	0	0	0	0	0	0	20,000	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	412,882	57,113	0	45,000	0	0	0	0	514,995	546,388	361,283	26

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	1,500			60,000					61,500	61,500	61,500	1
6010 - Weed Eradication	2									0	0	0	2
6020 - Solid Waste Disposal	3				177,984					177,984	175,710	157,250	3
6030 - Environmental Restoration	4									0	0	0	4
Subtotal	5	1,500	0	0	237,984	0	0	0	0	239,484	237,210	218,750	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	62,682	24,649	37,595						124,926	122,452	94,867	6
6110 - Maintenance & Operations	7	14,300								14,300	14,300	4,214	7
6120 - Recreation & Environmental Educ.	8				20,000			10,000		30,000	30,000	46,000	8
Subtotal	9	76,982	24,649	37,595	20,000	0	0	10,000	0	169,226	166,752	145,081	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0	0	0	10
6210 - Animal Bounties & State Apiarist Expenses	11									0	0	0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13			8,000						8,000	8,000	17,453	13
6310 - Housing Rehabilitation & Develop.	14									0	0	0	14
6320 - Community Economic Development	15				46,650					46,650	46,650	60,342	15
Subtotal	16	0	0	8,000	46,650	0	0	0	0	54,650	54,650	77,795	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				40,000					40,000	40,000	40,000	17
6410 - Historic Preservation	18			3,500	5,250					8,750	8,450	5,490	18
6420 - Fair & 4-H Clubs	19	24,000								24,000	24,000	24,000	19
6430 - Fairgrounds	20									0	0	0	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22									0	0	0	22
Subtotal	23	24,000	0	3,500	45,250	0	0	0	0	72,750	72,450	69,490	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0	0	0	24
6510 - Buildings	25									0	0	0	25
6520 - Equipment	26									0	0	0	26
6530 - Public Facilities	27									0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	102,482	24,649	49,095	349,884	0	0	10,000	0	536,110	531,062	511,116	29

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						254,425			254,425	250,010	179,246	1
7010 - Engineering	2						166,597			166,597	181,900	188,208	2
Subtotal	3	0	0	0	0	0	421,022	0	0	421,022	431,910	367,454	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						263,867			263,867	199,533	136,998	4
7110 - Roads	5						3,657,270			3,657,270	3,541,994	3,232,282	5
7120 - Snow & Ice Control	6						174,973			174,973	140,304	108,659	6
7130 - Traffic Controls	7						130,794			130,794	109,042	84,175	7
7140 - Road Clearing	8						147,597			147,597	122,968	102,758	8
Subtotal	9	0	0	0	0	0	4,374,501	0	0	4,374,501	4,113,841	3,664,872	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						400,000			400,000	460,000	64,769	10
7210 - Equipment Operations	11						1,303,545			1,303,545	1,112,604	1,257,085	11
7220 - Tools, Materials & Supplies	12						226,000			226,000	218,500	226,133	12
7230 - Real Estate & Buildings	13						2,500			2,500	2,500	1,210	13
Subtotal	14	0	0	0	0	0	1,932,045	0	0	1,932,045	1,793,604	1,549,197	14
MASS TRANSIT PROGRAM													
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	0	17
Total - Roads & Transportation	18	0	0	0	0	0	6,727,568	0	0	6,727,568	6,339,355	5,581,523	18

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		150,892							150,892	176,661	151,365	1
8010 - Local Elections	2		55,300							55,300	58,300	40,653	2
8020 - Township Officials	3				5,941					5,941	5,941	3,585	3
Subtotal	4	0	206,192	0	5,941	0	0	0	0	212,133	240,902	195,603	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	124,620	61,863							186,483	182,464	165,833	5
8101 - Driver Licenses Services	6									0	0	0	6
8110 - Recording of Public Documents	7	135,219	47,212					4,000		186,431	183,131	165,596	7
Subtotal	8	259,839	109,075	0	0	0	0	4,000	0	372,914	365,595	331,429	8
Total - Government Services to Residents	9	259,839	315,267	0	5,941	0	0	4,000	0	585,047	606,497	527,032	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	146,449	83,512							229,961	229,902	324,177	1
9010 - Administrative Management Services	2	128,659	60,443							189,102	207,914	201,853	2
9020 - Treasury Management Services	3	140,477	68,111							208,588	204,039	189,544	3
9030 - Other Policy & Administration	4	81,219								81,219	84,494	74,730	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	104,623	83,413	5
Subtotal	6	496,804	212,066	0	0	0	0	0	0	708,870	830,972	873,717	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	68,671	89,910							158,581	470,798	656,880	7
9110 - Information Tech Services	8	189,131	357							189,488	204,724	201,707	8
9120 - GIS Systems	9									0	0	0	9
Subtotal	10	257,802	90,267	0	0	0	0	0	0	348,069	675,522	858,587	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		245,000							245,000	245,000	170,584	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	245,000	0	0	0	0	0	0	245,000	245,000	170,584	15
Total - Administration	16	754,606	547,333	0	0	0	0	0	0	1,301,939	1,751,494	1,902,888	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
0010.- County Farm Operations	1	20,000										20,000	112,881	49,449	1
0020 - Interest on Short-Term Debt	2											0	0	0	2
0030 - Other Nonprogram Current	3											0	0		3
0040 - Other County Enterprises	4											0	0	0	4
Total - Nonprogram Current	5	20,000	0	0	0	0	0	0			0	20,000	112,881	49,449	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									369,500		369,500	361,500	349,500	6
0110 - Interest and Fiscal Charges	7									122,106		122,106	131,778	139,705	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		491,606	0	491,606	493,278	489,205	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,720,000					1,720,000	1,885,000	743,879	9
0210 - Conservation Land Acquisition & Dev.	10											0	0	0	10
0220 - Other Capital Projects	11											0	0	0	11
Total Capital Projects	12	0	0	0	0	0	1,720,000	0	0		0	1,720,000	1,885,000	743,879	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	1,193,021	669,097	6,024	415,509	0	0	1,000			0	2,284,651	2,358,829	1,966,349	13
Total Physical Health and Social Services	14	412,882	57,113	0	45,000	0	0	0			0	514,995	546,388	361,283	14
Total County Environment and Education	16	102,482	24,649	49,095	349,884	0	0	10,000			0	536,110	531,062	511,116	16
Total Roads & Transportation	17	0	0	0	0	0	6,727,568	0			0	6,727,568	6,339,355	5,581,523	17
Total Government Services to Residents	18	259,839	315,267	0	5,941	0	0	4,000			0	585,047	606,497	527,032	18
Total Administration	19	754,606	547,333	0	0	0	0	0			0	1,301,939	1,751,494	1,902,888	19
Total Nonprogram Current	20	20,000	0	0	0	0	0	0			0	20,000	112,881	49,449	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		491,606	0	491,606	493,278	489,205	21
Total Capital Projects	22	0	0	0	0	0	1,720,000	0	0		0	1,720,000	1,885,000	743,879	22
Total - All Expenditures	23	2,742,830	1,613,459	55,119	816,334	0	8,447,568	15,000	0	491,606	0	14,181,916	14,624,784	12,132,724	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0		0	24
To Rural Services Supplemental	25											0		0	25
To Secondary Roads	26	83,929			1,217,077							1,301,006	1,260,864	1,294,380	26
To Other Budgetary Funds	27											0		0	27
Total Operating Transfers Out	28	83,929	0	0	1,217,077	0	0	0	0	0	0	1,301,006	1,260,864	1,294,380	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0	0	0	29
Increase (Decrease) In Reserves	30											0	0	0	30
Fund Balance - Nonspendable	31											0	0	0	31
Fund Balance - Restricted	32		679,911		1,020,185		1,917,571	89,253				3,706,920	3,672,885	3,962,853	32
Fund Balance - Committed	33									47,148		47,148	55,315	38,464	33
Fund Balance - Assigned	34			223,484								223,484	27,106	215,644	34
Fund Balance - Unassigned	35	1,062,161	0	28,565	0	0	0	0	0	0	0	1,090,726	1,563,610	1,291,661	35
Total Ending Fund Balance - June 30,	36	1,062,161	679,911	252,049	1,020,185	0	1,917,571	89,253	0	47,148	0	5,068,278	5,318,916	5,508,622	36
Total Requirements	37	3,888,920	2,293,370	307,168	3,053,596	0	10,365,139	104,253	0	538,754	0	20,551,200	21,204,564	18,935,726	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Law Enforcement Center	1	5,800,000		300,000	100,530		400,530		400,530
County Road Improvements	2	1,925,000		190,000	21,305		211,305	211,305	0
County Road Improvements	3	750,000		69,000	21,576		90,576		90,576
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				559,000	143,411	0	702,411	211,305	491,106

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

Exceed General and Rural

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural 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:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.67313
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum 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:	3.91089
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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