

RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
DAVIS COUNTY

Fiscal Year July 1, 2025 - June 30, 2026

DAVIS COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2026

Meeting Date:	Meeting Time:	Meeting Location:
11/3/2025	10:00 AM	Davis County Courthouse Board of Supervisors Boardroom 100 Courthouse Square Bloomfield, IA 52537

The governing body of the DAVIS COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	5,080,948	0	5,080,948
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	225,061	0	225,061
Net Current Property Tax	4	4,855,887	0	4,855,887
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	42,274	0	42,274
Other County Taxes/TIF Tax Revenues	7	1,280,252	0	1,280,252
Intergovernmental	8	5,842,162	0	5,842,162
Licenses & Permits	9	5,200	0	5,200
Charges for Service	10	310,306	0	310,306
Use of Money & Property	11	156,051	0	156,051
Miscellaneous	12	1,439,146	16,198	1,455,344
Subtotal Revenue	13	13,931,278	16,198	13,947,476
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,301,006	0	1,301,006
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	15,232,284	16,198	15,248,482
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,284,651	0	2,284,651
Physical Health and Social Services	19	514,995	2,500	517,495
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	568,110	11,500	579,610
Roads & Transportation	22	6,727,568	0	6,727,568
Government Services to Residents	23	585,047	7,850	592,897
Administration	24	1,301,939	40,400	1,342,339
Nonprogram Current	25	20,000	0	20,000
Debt Service	26	491,606	0	491,606
Capital Projects	27	1,720,000	0	1,720,000
Subtotal Expenditures	28	14,213,916	62,250	14,276,166
Other Financing Uses:				
Operating Transfers Out	29	1,301,006	0	1,301,006
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	15,514,922	62,250	15,577,172
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-282,638	-46,052	-328,690
Beginning Fund Balance - July 1, 2025	33	5,318,916	0	5,318,916
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,704,920	-31,100	3,673,820
Fund Balance - Committed	37	47,148	0	47,148
Fund Balance - Assigned	38	223,484	-14,952	208,532
Fund Balance - Unassigned	39	1,060,726	0	1,060,726
Total Ending Fund Balance - June 30, 2026	40	5,036,278	-46,052	4,990,226

Explanation of Changes: Increase Revenues: Miscellaneous - water damage insurance claim payout

Increase Expenditures in: Election Administration – SEAT training/education; Courthouse building repairs and maintenance - asphalt perimeter of Courthouse and replace mini splits; Co Environment – solid waste disposal fee increases; Legal professional service for corrected survey; Government services to residents - training/health insurance premium

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11/03/2025

Signature of Certification

Adopted On

(County Auditor or Budget Preparer) Signature of Certification