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

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 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
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	
Subtotal Revenues	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	
Total Revenues & Other Sources	17	15,140,031	16,476,062	12,079,203	
EXPENDITURES & OTHER FINANCING USES					
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
Subtotal Expenditures	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	
Total Expenditures & Other Uses	31	15,105,886	16,468,523	14,292,736	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	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	
Total Ending Fund Balance - June 30,	40	4,557,011	4,522,866	4,515,327	

Proposed property taxation by type:	
Countywide Levies*:	3,752,781
Rural Only Levies*:	1,517,660
Special District Levies*:	0
TIF Tax Revenues:	0
Utility Replacement Excise Tax:	241,604

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	8.13602
Rural Areas:	12.08602
Any special district tax rates not included.	

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

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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) County Telephone Number
www.daviscountyiowa.gov (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.daviscountyiowa.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.

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

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

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
A. Countywide Levies:	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
Subtotal Countywide (A)	12	3,916,088		8.13602		3,752,781
B. All Rural Services Only Levies:	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
Subtotal All Rural Services Only (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
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	5,512,045				5,270,441

Compensation Schedule for FY 2023/2024

Elected Official	Annual Salary
Attorney	73,054
Auditor	60,690
Recorder	60,690
Treasurer	60,690
Sheriff	79,042
Supervisors	38,757
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 levieswere voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

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 Delinq. 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	0	105			0		166		1,494	1,313	1,574	7
13XX Voter Approved Local Option Taxes	8	0	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	0	9
15XX TIF Tax Revenues	10	0	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	11B
Subtotal	12	88,024	56,950	600	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	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	12	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	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		0		11,154	1,741	12,631	17
26XX, 27XX State Grants and Entitlements	18	150,000	0	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		0	434,000	0	19
29XX Payments in Lieu of Taxes	20	3,206	0	0	0		0	0		0		3,206	0	3,205	20
Subtotal (lines 13 - 20)	21	309,388	99,308	12	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	0		3,500	0		0		3,625	1,000	3,935	22
4XXX, 5XXX Charges for Service	23	278,370	0	21,800	0		0	2,200		0		302,370	294,800	342,680	23
6XXX Use of Money & Property	24	146,891	0	19,935	0		0	2,125		0		168,951	162,712	127,000	24
8XXX Miscellaneous	25	407,629	10,000	1,300	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	43,647	2,152,998	0	5,876,039	756,349	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	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	43,647	2,152,998	0	7,170,419	756,349	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	159,547	667,621	0	1,574,568	628,376	0	10,694	0	4,522,866	4,515,327	6,728,860	34
Total Resources	35	4,107,962	1,898,014	203,194	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	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	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	554,620	174,358	6,024	68,000					803,002	679,097	648,346	1
1010 - Investigations	2	3,500						2,100		5,600	5,600	1,420	2
1020 - Unified Law Enforcement	3									0	0	0	3
1030 - Contract Law Enforcement	4									0	0	0	4
1040 - Law Enforcement Communications	5				307,395					307,395	314,463	295,332	5
1050 - Adult Correctional Services	6	471,812	136,289							608,101	573,407	471,363	6
1060 - Administration	7	168,117	62,408							230,525	220,571	205,878	7
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	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	166,432	71,598							238,030	231,608	208,847	9
1110 - Medical Examiner	10	20,000								20,000	10,000	12,082	10
1120 - Child Support Recovery	11	2,000								2,000	2,000	2,000	11
Subtotal	12	188,432	71,598	0	0	0	0	0	0	260,030	243,608	222,929	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	7,500								7,500	7,500	7,500	13
1210 - Emergency Management	14		27,250							27,250	24,000	24,000	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	31,500	31,500	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		2,150							2,150	2,100	1,680	18
1410 - Research & Other Assistance	19		100							100	100	0	19
1420 - Bailiff Services	20									0	0	0	20
Subtotal	21	0	2,250	0	0	0	0	0	0	2,250	2,200	1,680	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		6,000							6,000	4,000	2,752	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	940	26
Subtotal	27	0	7,400	0	0	0	0	0	0	7,400	5,400	3,692	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		12,000							12,000	8,000	4,281	30
Subtotal	31	0	12,000	0	0	0	0	0	0	12,000	8,000	4,281	31
Total - Public Safety & Legal Services	32	1,393,981	493,553	6,024	375,395	0	0	2,100	0	2,271,053	2,083,846	1,886,421	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 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	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			
		Budget 2023/2024	**Re-estimated 2022/2023**	**Actual 2021/2022**	
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0	0	0	1
402X - Coordination Services	2	0	0	82,458	2
403X- Personal & Environ. Sprt	3	0	0	0	3
404X-Treatment Services	4	0	0	0	4
405X-Vocational & Day Services	5	0	0	0	5
406X-Lic/Cert. Living Arrangements	6	0	0	0	6
407X - Inst/Hospital & Commit Services	7	0	0	0	7
Subtotal	8	0	0	82,458	8
42XX - INTELLECTUAL DISABILITY					
420X - Information & Education Services	9	0	0	0	9
422X - Coordination Services	10	0	0	0	10
423X- Personal & Environ. Sprt	11	0	0	0	11
424X-Treatment Services	12	0	0	0	12
425X-Vocational & Day Services	13	0	0	0	13
426X-Lic/Cert. Living Arrangements	14	0	0	0	14
427X - Inst/Hospital & Commit Services	15	0	0	0	15
Subtotal	16	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES					
430X - Information & Education Services	17	0	0	0	17
432X - Coordination Services	18	0	0	0	18
433X- Personal & Environ. Sprt	19	0	0	0	19
434X-Treatment Services	20	0	0	0	20
435X-Vocational & Day Services	21	0	0	0	21
436X-Lic/Cert. Living Arrangements	22	0	0	0	22
437X - Inst/Hospital & Commit Services	23	0	0	0	23
Subtotal	24	0	0	0	24
44XX - GENERAL ADMINISTRATION					
4411-Direct Administration	25	0	0	2,382	25
4412-Purchased Administration	26	0	0	0	26
4413-Distrib to Regional Fiscal Agent	27	0	0	281,885	27
Subtotal	28	0	0	284,267	28
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0	0	0	29
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0	0	0	30
47XX - BRAIN INJURY					
470X - Information & Education Services	31	0	0	0	31
472X - Coordination Services	32	0	0	0	32
473X- Personal & Environ. Sprt	33	0	0	0	33
474X-Treatment Services	34	0	0	0	34
475X-Vocational & Day Services	35	0	0	0	35
476X-Lic/Cert. Living Arrangements	36	0	0	0	36
477X - Inst/Hospital & Commit Services	37	0	0	0	37
Subtotal	38	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	366,725	39

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	1
6010 - Weed Eradication	2									0	0	0	2
6020 - Solid Waste Disposal	3				153,625					153,625	159,472	135,315	3
6030 - Environmental Restoration	4									0	0	0	4
Subtotal	5	1,500	0	0	213,625	0	0	0	0	215,125	220,972	196,815	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6			118,985						118,985	144,784	99,286	6
6110 - Maintenance & Operations	7			14,300						14,300	14,300	5,497	7
6120 - Recreation & Environmental Educ.	8				40,000			10,000		50,000	50,560	35,542	8
Subtotal	9	0	0	133,285	40,000	0	0	10,000	0	183,285	209,644	140,325	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	4,849	13
6310 - Housing Rehabilitation & Develop.	14									0	0	0	14
6320 - Community Economic Development	15				46,650					46,650	480,650	62,650	15
Subtotal	16	0	0	8,000	46,650	0	0	0	0	54,650	488,650	67,499	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				40,000					40,000	37,000	35,000	17
6410 - Historic Preservation	18			1,200	4,750					5,950	8,750	4,524	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	1,200	44,750	0	0	0	0	69,950	69,750	63,524	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	25,500	0	142,485	345,025	0	0	10,000	0	523,010	989,016	468,163	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 2023/2024**	**Re-estimated 2022/2023**	**Actual 2021/2022**	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
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	0	410,285	0	0	410,285	385,317	416,665	3
ROADWAY MAINTENANCE PROGRAM													
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	0	3,625,126	0	0	3,625,126	3,573,604	3,830,353	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
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	0	1,635,008	0	0	1,635,008	1,450,882	1,612,861	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	5,670,419	0	0	5,670,419	5,409,803	5,859,879	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 2023/2024**	**Re-estimated 2022/2023**	**Actual 2021/2022**	
REPRESENTATION SERVICES PROGRAM													
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	0	5,941	0	0	0	0	217,750	216,269	169,932	4
STATE ADMINISTRATIVE SERVICES													
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	0	2,000	0	362,925	327,003	291,916	8
Total - Government Services to Residents	9	255,189	317,545	0	5,941	0	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	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	143,683	183,115							326,798	317,268	259,892	1
9010 - Administrative Management Services	2	127,944	67,369							195,313	1,919,904	157,215	2
9020 - Treasury Management Services	3	128,677	67,102							195,779	176,831	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	317,586	0	0	0	0	0	0	886,265	3,316,539	652,470	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	129,358	21,026					743,024		893,408	387,418	434,510	7
9110 - Information Tech Services	8	203,203	514							203,717	149,313	148,590	8
9120 - GIS Systems	9									0	0	0	9
Subtotal	10	332,561	21,540	0	0	0	0	743,024	0	1,097,125	536,731	583,100	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		245,000							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	245,000	0	0	0	0	0	0	245,000	279,000	140,913	15
Total - Administration	16	901,240	584,126	0	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	1
0020 - Interest on Short-Term Debt	2											0	0	0	2
0030 - Other Nonprogram Current	3											0	0	0	3
0040 - Other County Enterprises	4											0	0	0	4
Total - Nonprogram Current	5	51,000	1,881	0	0	0	0	0			0	52,881	62,879	56,179	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									349,500		349,500	280,500	275,500	6
0110 - Interest and Fiscal Charges	7									139,705		139,705	119,205	124,705	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		489,205	0	489,205	399,705	400,205	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,500,000					1,500,000	1,125,000	1,854,121	9
0210 - Conservation Land Acquisition & Dev.	10											0	0	0	10
0220 - Other Capital Projects	11											0	60,000	49,491	11
Total Capital Projects	12	0	0	0	0	0	1,500,000	0	0		0	1,500,000	1,185,000	1,903,612	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	1,393,981	493,553	6,024	375,395	0	0	2,100			0	2,271,053	2,083,846	1,886,421	13
Total Physical Health and Social Services	14	372,685	78,188	0	45,000	0	0	0			0	495,873	487,077	368,807	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	0	366,725	15
Total County Environment and Education	16	25,500	0	142,485	345,025	0	0	10,000			0	523,010	989,016	468,163	16
Total Roads & Transportation	17	0	0	0	0	0	5,670,419	0			0	5,670,419	5,409,803	5,859,879	17
Total Government Services to Residents	18	255,189	317,545	0	5,941	0	0	2,000			0	580,675	543,272	461,848	18
Total Administration	19	901,240	584,126	0	0	0	0	743,024			0	2,228,390	4,132,270	1,376,483	19
Total Nonprogram Current	20	51,000	1,881	0	0	0	0	0			0	52,881	62,879	56,179	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		489,205	0	489,205	399,705	400,205	21
Total Capital Projects	22	0	0	0	0	0	1,500,000	0	0		0	1,500,000	1,185,000	1,903,612	22
Total - All Expenditures	23	2,999,595	1,475,293	148,509	771,361	0	7,170,419	757,124	0	489,205	0	13,811,506	15,292,868	13,148,322	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0	0	0	24
To Rural Services Supplemental	25											0	0	0	25
To Secondary Roads	26	80,746			1,213,634							1,294,380	1,175,655	1,144,414	26
To Other Budgetary Funds	27											0	0	0	27
Total Operating Transfers Out	28	80,746	0	0	1,213,634	0	0	0	0	0	0	1,294,380	1,175,655	1,144,414	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		422,721		835,624		1,574,568	627,601				3,460,514	5,125,253	3,633,058	32
Fund Balance - Committed	33									14,191		14,191	11,062	50,912	33
Fund Balance - Assigned	34			49,141								49,141	152,784	201,014	34
Fund Balance - Unassigned	35	1,027,621	0	5,544	0	0	0	0	0	0	0	1,033,165	-766,233	630,343	35
Total Ending Fund Balance - June 30,	36	1,027,621	422,721	54,685	835,624	0	1,574,568	627,601	0	14,191	0	4,557,011	4,522,866	4,515,327	36
Total Requirements	37	4,107,962	1,898,014	203,194	2,820,619	0	8,744,987	1,384,725	0	503,396	0	19,662,897	20,991,389	18,808,063	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 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Law Enforcement Center	1	5,800,000		285,500	113,605		399,105		399,105
County Road Improvements	2	1,925,000		185,000	28,705		213,705	213,705	0
County Road Improvement(2)	3	750,000		64,000	26,100		90,100		90,100
	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:				534,500	168,410	0	702,910	213,705	489,205

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

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:

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