

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

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: 4/6/2026 Meeting Time: 10:00 AM Meeting Location: Davis County Courthouse Boardroom 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)
<https://www.daviscountyiowa.gov/>

County Telephone Number
 (641) 664-2101

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,621,156	5,080,948	5,080,761	5.18
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	215,948	225,061	215,993	
Net Current Property Taxes	4	5,405,208	4,855,887	4,864,768	
Delinquent Property Tax Revenue	5	0	0	136	
Penalties, Interest & Costs on Taxes	6	41,598	42,274	41,598	
Other County Taxes/TIF Tax Revenues	7	1,306,166	1,280,252	1,378,681	-2.67
Intergovernmental	8	5,247,320	5,842,162	5,447,409	
Licenses & Permits	9	20,225	5,200	26,797	
Charges for Service	10	332,200	310,306	330,010	
Use of Money & Property	11	263,478	156,051	299,723	
Miscellaneous	12	906,710	1,464,492	826,627	
Subtotal Revenues	13	13,522,905	13,956,624	13,215,749	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,479,017	1,301,006	1,260,864	
Proceeds of Fixed Asset Sales	16	0	0	85,434	
Total Revenues & Other Sources	17	15,001,922	15,257,630	14,562,047	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,328,775	2,284,651	1,933,200	9.76
Physical Health and Social Services	19	513,753	517,495	347,331	21.62
County Environment and Education	21	620,178	588,758	492,356	12.23
Roads & Transportation	22	6,537,786	6,727,568	5,872,552	5.51
Government Services to Residents	23	553,048	592,897	537,458	1.44
Administration	24	1,337,692	1,349,419	1,582,896	-8.07
Nonprogram Current	25	20,000	20,000	28,464	-16.18
Debt Service	26	493,706	491,606	493,278	0.04
Capital Projects	27	1,030,000	1,720,000	1,512,774	-17.49
Subtotal Expenditures	28	13,434,938	14,292,394	12,800,309	
Other Financing Uses:					
Operating Transfers Out	29	1,479,017	1,301,006	1,260,864	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,913,955	15,593,400	14,061,173	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	87,967	-335,770	500,874	
Beginning Fund Balance - July 1,	33	5,673,726	6,009,496	5,508,622	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,002,688	3,666,740	4,138,628	
Fund Balance - Committed	37	57,312	47,148	47,197	
Fund Balance - Assigned	38	179,264	208,532	1,798,540	
Fund Balance - Unassigned	39	1,522,429	1,751,306	25,131	
Total Ending Fund Balance - June 30,	40	5,761,693	5,673,726	6,009,496	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 3,946,799	Urban Areas: 7.37065
Rural Only Levies*: 1,674,357	Rural Areas: 11.16763
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacement Excise Tax:	

227,539

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