

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.daviscountyia.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:					

COUNTY NAME: DAVIS COUNTY	227,539 NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 26
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:
 Meeting Date: 3/23/2026 Meeting Time: 08:15 AM Meeting Location: Davis County Board of Supervisors Board Room Davis County Courthouse 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)
<https://www.daviscountyia.gov/>

County Telephone Number
 (641) 664-2101

Iowa Department of Management	Current Year Certified Property Tax FY 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	478,172,659	534,863,702	534,863,702
Requested Tax Dollars-Countywide Rates Except Debt Service	3,098,109	3,098,109	3,471,592
Taxable Valuations-Debt Service	482,626,953	539,983,044	539,983,044
Requested Tax Dollars-Debt Service	472,328	472,328	475,207
Requested Tax Dollars-Countywide Rates	3,570,437	3,570,437	3,946,799
Tax Rate-Countywide	7.45772	6.66704	7.37065
Taxable Valuations-Rural Services	386,231,925	440,970,791	440,970,791
Requested Tax Dollars-Additional Rural Levies	1,510,511	1,510,511	1,674,357
Tax Rate-Rural Additional	3.91089	3.42542	3.79698
Rural Total	11.36861	10.09246	11.16763
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	354	361	1.98
Rural Taxpayer	539	547	1.48
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	1,538	1,686	9.63
Rural Taxpayer	2,344	2,535	9.00

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:

Expenses continue to rise as operating expenses and the cost associated with the services that the County provides goes up. Davis County did decrease it's levy rate but property taxes increase because of an increase in valuations.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES	General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
Taxes Levied on Property	1 3,471,592	1,674,357		475,207		5,621,156	5,080,948	5,080,761
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
Less: Credits to Taxpayers	3 135,401	60,283		20,264		215,948	225,061	215,993
Net Current Property Taxes	4 3,336,191	1,614,074		454,943		5,405,208	4,855,887	4,864,768
Delinquent Property Tax Revenue	5 0	0		0		0	0	136
Penalties, Interest & Costs on Taxes	6 41,598					41,598	42,274	41,598
Other County Taxes/TIF Tax Revenues	7 134,780	1,153,179	0	18,207	0	1,306,166	1,280,252	1,378,681
Intergovernmental	8 411,940	4,804,709	0	30,671	0	5,247,320	5,842,162	5,447,409
Licenses & Permits	9 225	20,000	0	0	0	20,225	5,200	26,797
Charges for Service	10 330,300	1,900	0	0	0	332,200	310,306	330,010
Use of Money & Property	11 263,425	53	0	0	0	263,478	156,051	299,723
Miscellaneous	12 55,110	851,600	0	0	0	906,710	1,464,492	826,627
Subtotal Revenues	13 4,573,569	8,445,515	0	503,821	0	13,522,905	13,956,624	13,215,749
Other Financing Sources:								
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0	0
Operating Transfers In	15 0	1,479,017	0	0	0	1,479,017	1,301,006	1,260,864
Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	0	85,434
Total Revenues & Other Sources	17 4,573,569	9,924,532	0	503,821	0	15,001,922	15,257,630	14,562,047
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 1,905,273	423,502			0	2,328,775	2,284,651	1,933,200
Physical Health and Social Services	19 468,753	45,000			0	513,753	517,495	347,331
County Environment and Education	21 171,911	448,267			0	620,178	588,758	492,356
Roads & Transportation	22 0	6,537,786			0	6,537,786	6,727,568	5,872,552
Government Services to Residents	23 543,507	9,541			0	553,048	592,897	537,458
Administration	24 1,337,692	0			0	1,337,692	1,349,419	1,582,896
Nonprogram Current	25 20,000	0			0	20,000	20,000	28,464
Debt Service	26 0	0		493,706	0	493,706	491,606	493,278
Capital Projects	27 0	1,030,000	0	0	0	1,030,000	1,720,000	1,512,774
Subtotal Expenditures	28 4,447,136	8,494,096	0	493,706	0	13,434,938	14,292,394	12,800,309
Other Financing Uses:								
Operating Transfers Out	29 93,709	1,385,308	0	0	0	1,479,017	1,301,006	1,260,864
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 4,540,845	9,879,404	0	493,706	0	14,913,955	15,593,400	14,061,173
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 32,724	45,128	0	10,115	0	87,967	-335,770	500,874
Beginning Fund Balance - July 1, 2026	33 2,544,857	3,081,672	0	47,197	0	5,673,726	6,009,496	5,508,622
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	36 875,888	3,126,800	0	0	0	4,002,688	3,666,740	4,138,628
Fund Balance - Committed	37 0	0	0	57,312	0	57,312	47,148	47,197
Fund Balance - Assigned	38 179,264	0	0	0	0	179,264	208,532	1,798,540
Fund Balance - Unassigned	39 1,522,429	0	0	0	0	1,522,429	1,751,306	25,131
Total Ending Fund Balance - June 30,	40 2,577,581	3,126,800	0	57,312	0	5,761,693	5,673,726	6,009,496

Proposed tax rate per \$1,000 valuation for County purposes: 7.37065 urban areas; 11.16763 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
 Fiscal Year July 1, 2026 - June 30, 2027

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. 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 2026 Budget Data	3.67313	1,826,864	497,359,034	11.65
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.56614	1,980,339	8.40	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.91089	1,584,637	405,186,003	13.81
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.79698	1,751,140	10.51	

		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		555,317,182		534,863,702	
General Basic	2	1,980,338		3.56614		1,907,399
+ Cemetery (Pioneer - 331.424B)	3	3,500		0.00630		3,370
= Total for General Basic	4	1,983,838				1,910,769
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,620,512		2.91817		1,560,823
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	33,250				32,028
Debt Service (from Form 703 col. 1 Countywide total)	9	493,205	560,436,524	0.88004	539,983,044	475,207
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	4,097,555		7.37065		3,946,799
B. All Rural Services Only Levies:	13		461,192,885		440,970,791	
Rural Services Basic	14	1,751,140		3.79698		1,674,357
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,751,140		3.79698		1,674,357
Subtotal Countywide/All Rural Services (A + B)	21	5,848,695		11.16763		5,621,156
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 HS Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	5,848,695				5,621,156

Compensation Schedule for FY 2026/2027		6416642334	
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	80,795.25		
Auditor	66,636.2	1	The Bloomfield Democrat
Recorder	66,636.2	2	N/A
Treasurer	66,636.2	3	N/A
Sheriff	102,195.18	4	N/A
Supervisors	40,638.32	5	N/A
Supervisor Vice Chair, if different	40,638.32	6	N/A
Supervisor Chair, if different	40,638.32		

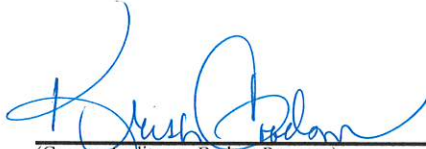
At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county



 (Board Chairperson)

4-6-26

 (Date)



 (County Auditor or Budget Preparer)

4-6-2026

 (Date)

COUNTY AUDITOR'S CERTIFICATION

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



 (County Auditor Signature of Certification)

4-6-26

 (Date)

County Name: DAVIS COUNTY
County No: 26

REVENUES DETAIL

	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 2026/2027	Re-Est 2025/2026	Actual 2024/2025							
TAXED LEVIED ON PROPERTY	1	1,910,769	1,560,823		1,674,337	0	0	475,207		5,621,156	5,080,948	5,080,761								
Less: Uncoll. Del. Taxes Levy Year	2									0	0	0								
Less: Credits to Taxpayers	3	73,568	61,833	60,283				20,264		215,948	223,061	215,993								
1000 Net Current Property Taxes	4	1,837,201	1,498,990	1,614,074	0	0	0	454,943		5,405,208	4,855,887	4,864,768								
1010 Delinq. Property Tax Revenue	5									0	0	136								
11XX Penalties, Int. & Costs on Taxes	6	41,598								41,598	42,274	41,598								
OTHER COUNTY TAXES/TIF REVENUES																				
12XX Other County Taxes	7	780	642	83				209		1,714	1,521	1,715								
13XX Voter Approved Local Option Taxes	8			576,313	600	500,000				1,076,913	1,061,518	1,152,626								
14XX Gambling Taxes	9									0	0	0								
15XX TIF Tax Revenues	10									0	0	10								
16XX Utility Tax Replacement Excise Taxes	11	73,069	59,689	76,783	0		0	17,998		227,539	217,213	224,340								
17XX Taxes Collected for Other Governments	11B				600	500,000	0	18,207		1,306,166	1,280,252	1,378,681								
Subtotal	12	73,849	60,331	653,179	600	500,000	0	18,207		1,306,166	1,280,252	1,378,681								
INTERGOVERNMENTAL REVENUE																				
20XX State Shared Revenues	13					3,329,381				3,329,381	3,312,607	3,766,854								
21XX State Replacements Against Levied Taxes	14	73,568	61,833	60,283				20,264		215,948	223,061	215,993								
22XX Other State Tax Replacements	15	51,447	32,136	21	13,655			10,407		107,666	96,819	107,666								
23XX, 24XX State/Federal Pass-Thru Revenues	16	22,535				1,000,200				1,022,735	1,622,903	1,276,154								
25XX Contributions from Other Intergovernmental Units	17	400							400	400	13,400	321								
26XX, 27XX State Grants and Entitlements	18	160,000	10,000			393,690	7,500			571,190	571,372	80,421								
28XX Federal Grants and Entitlements	19									0	0	0								
29XX Payments in Lien of Taxes	20									0	0	0								
Subtotal (lines 13 - 20)	21	307,950	103,969	21	73,938	0	4,723,271	7,500	30,671	5,247,320	5,842,162	5,447,409								
3XXX Licenses & Permits	22	225				20,000				20,225	5,200	26,797								
4XXX, 5XXX Charges for Service	23	310,300		20,000			1,900			332,200	310,306	330,010								
6XXX Use of Money & Property	24	241,115		22,310			53			263,478	156,051	299,723								
8XXX Miscellaneous	25	53,610		1,500		850,600	1,000			906,710	1,464,492	826,627								
Total Revenues	26	2,865,848	1,663,290	44,431	2,341,191	0	6,092,871	10,453	503,821	13,522,905	13,956,624	13,215,749								
OTHER FINANCING SOURCES																				
OPERATING TRANSFERS IN																				
9000 From General Basic	27					93,709				93,709	83,929	80,957								
9020 From Rural Services Basic	28					1,385,308				1,385,308	1,217,077	1,179,907								
90xx From Other Budgetary Funds	29									0	0	0								
Subtotal (lines 27-29)	30	0	0	0	0	1,479,017	0	0	0	1,479,017	1,301,006	1,260,864								
91XX Proceeds/Gen Long-Term Debt	31									0	0	0								
92XX Proceeds/Gen Capital Asset Sales	32									0	0	31								
Total Revenues and Other Sources	33	2,865,848	1,663,290	44,431	2,341,191	0	7,572,888	10,453	503,821	15,001,922	15,257,630	14,562,047								
Beginning Fund Balance - July 1, NaN	34	1,511,712	833,110	200,035	1,048,568	1,994,859	38,245	47,197		5,673,726	6,009,496	5,508,622								
Total Resources	35	4,377,560	2,496,400	244,466	3,389,759	0	9,567,747	48,698	551,018	20,675,648	21,267,126	20,070,669								
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0								

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	478,032	279,081	65,000					828,137	788,819	626,523			
1010 - Investigations	2	1,500					500		2,000	3,500	0			
1020 - Unified Law Enforcement	3								0	0	0			
1030 - Contract Law Enforcement	4								0	0	0			
1040 - Law Enforcement Communications	5			358,002					358,002	347,509	280,830			
1050 - Adult Correctional Services	6	374,724	169,940						544,664	590,982	504,419			
1060 - Administration	7	195,527	82,462						277,989	247,900	232,871			
Subtotal	8	1,049,783	531,483	6,024	423,002	0	500	0	2,010,792	1,978,710	1,644,643			
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	119,203	146,943						266,146	254,604	227,040			
1110 - Medical Examiner	10								0	0	21,398			
1120 - Child Support Recovery	11								0	0	2,000			
Subtotal	12	119,203	146,943	0	0	0	0	0	266,146	254,604	250,438			
EMERGENCY SERVICES														
1200 - Ambulance Services	13	7,500	33,250						40,750	7,500	7,500			
1210 - Emergency Management	14								0	27,250	27,250			
1220 - Fire Protection & Rescue Services	15								0	0	0			
1230 - E911 Service Board	16								0	0	0			
Subtotal	17	7,500	33,250	0	0	0	0	0	40,750	34,750	34,750			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		2,087						2,087	2,087	1,684			
1410 - Research & Other Assistance	19								0	100	0			
1420 - Bailiff Services	20								0	0	0			
Subtotal	21	0	2,087	0	0	0	0	0	2,087	2,187	1,684			
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		1,000						1,000	4,000	0			
1510 - (Reserved)	23								0	0	23			
1520 - Detention Services	24		1,000						1,000	1,400	0			
1530 - Court Costs	25								0	0	0			
1540 - Service of Civil Papers	26								0	0	0			
Subtotal	27	0	2,000	0	0	0	0	0	2,000	5,400	0			
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
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		7,000						7,000	9,000	1,685			
Subtotal	31	0	7,000	0	0	0	0	0	7,000	9,000	1,685			
Total - Public Safety & Legal Services	32	1,176,486	722,763	6,024	423,002	0	500	0	2,328,775	2,284,651	1,933,200			

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: DAVIS COUNTY
 County No: 26

SERVICE AREA 3

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
PHYSICAL HEALTH SERVICES PROGRAM													
1													
2													
3				45,000					45,000	45,000	45,000		
4	300,790								300,790	287,082	169,764		
5													
6	300,790		0	45,000				0	345,790	332,082	214,764		
SERVICES TO POOR PROGRAM													
7	27,280	8,263							35,543	34,832	32,903		
8	19,550	12,500							32,050	49,600	13,078		
9													
10	46,830	20,763	0	0				0	67,593	84,432	45,981		
SERVICES TO MILITARY VETERANS PROGRAM													
11	63,245	19,225							82,470	80,581	76,879		
12	10,400								10,400	10,400	2,207		
13	73,645	19,225	0	0				0	92,870	90,981	79,086		
CHILDREN'S & FAMILY SERVICES PROGRAM													
14													
15													
16													
17	0	0	0	0				0	0	0	0		
SERVICES TO OTHER ADULTS PROGRAM													
18													
19	7,500								7,500	10,000	7,500		
20													
21	7,500	0	0	0				0	7,500	10,000	7,500		
CHEMICAL DEPENDENCY PROGRAM													
22													
23													
24													
25	0	0	0	0				0	0	0	0		
26	428,765	39,988	0	45,000				0	513,753	517,495	347,331		

COUNTY ENVIRONMENT AND EDUCATION
 County Name: DAVIS COUNTY
 County No: 26

SERVICE AREA 6

	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS				
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation	1,500			60,000					61,500	61,500	61,500				
6010 - Weed Eradication									0	0	0				
6020 - Solid Waste Disposal				266,367					266,367	191,484	176,897				
6030 - Environmental Restoration									0	0	0				
Subtotal	1,500	0	0	326,367	0	0	0	0	327,867	252,984	238,397				
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	65,320	25,031	35,760						126,111	132,074	110,487				
6110 - Maintenance & Operations	14,300								14,300	14,300	6,444				
6120 - Recreation & Environmental Educ.				20,000					30,000	30,000	20,000				
Subtotal	79,620	25,031	35,760	20,000	0	0	0	0	170,411	176,374	136,931				
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter									0	0	0				
6210 - Animal Bounties & State Apiarist Expenses									0	0	0				
Subtotal	0	0	0	0	0	0	0	0	0	0	0				
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls									0	10,000	0				
6310 - Housing Rehabilitation & Develop.									0	0	0				
6320 - Community Economic Development	2,500			46,650					49,150	76,650	46,650				
Subtotal	2,500	0	0	46,650	0	0	0	0	49,150	86,650	46,650				
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				40,000					40,000	40,000	40,000				
6410 - Historic Preservation			3,500	5,250					8,750	8,750	6,378				
6420 - Fair & 4-H Clubs	24,000								24,000	24,000	24,000				
6430 - Fairgrounds									0	0	0				
6440 - Memorial Halls									0	0	0				
6450 - Other Educational Services									0	0	0				
Subtotal	24,000	0	3,500	45,250	0	0	0	0	72,750	72,750	70,378				
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property									0	0	0				
6510 - Buildings									0	0	0				
6520 - Equipment									0	0	0				
6530 - Public Facilities									0	0	0				
Subtotal	0	0	0	0	0	0	0	0	0	0	0				
Total - County Environment and Education	107,620	25,031	39,260	438,267	0	0	10,000	0	620,178	588,758	492,356				

ROADS & TRANSPORTATION
 County Name: DAVIS COUNTY
 County No: 26

SERVICE AREA 7

GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
1						257,759			257,759	254,425	197,378	1
2						184,137			184,137	166,597	164,654	2
3	0	0	0	0	0	441,896	0	0	441,896	421,022	362,032	3
ROADWAY MAINTENANCE PROGRAM												
4						261,149			261,149	263,867	107,491	4
5						3,578,831			3,578,831	3,657,270	2,862,318	5
6						169,761			169,761	174,973	52,032	6
7						123,411			123,411	130,794	100,426	7
8						121,113			121,113	147,597	106,273	8
9	0	0	0	0	0	4,254,265	0	0	4,254,265	4,374,501	3,228,540	9
GENERAL ROADWAY EXPENDITURES PROGRAM												
10						460,000			460,000	400,000	841,439	10
11						1,185,125			1,185,125	1,303,545	1,315,560	11
12						195,000			195,000	226,000	124,981	12
13						1,500			1,500	2,500	0	13
14	0	0	0	0	0	1,841,625	0	0	1,841,625	1,932,045	2,281,980	14
MASS TRANSIT PROGRAM												
15										0	0	15
16										0	0	16
17	0	0	0	0	0	0	0	0	0	0	0	17
18	0	0	0	0	0	6,537,786	0	0	6,537,786	6,727,568	5,872,552	18
Total - Roads & Transportation												

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
REPRESENTATION SERVICES PROGRAM												
1		141,384							141,384	151,642	142,874	
2		52,300							52,300	55,300	51,304	
3				5,541					5,541	5,941	3,746	
4	0	193,684	0	5,541	0	0	0	0	199,225	212,883	197,924	
Subtotal												
STATE ADMINISTRATIVE SERVICES												
5	122,756	39,295							162,051	193,583	170,893	
6									0	0	0	
7	139,831	47,941				4,000			191,772	186,431	168,641	
8	262,587	87,236	0	0	0	0	0	0	353,823	380,014	339,534	
Subtotal												
Total - Government Services to Residents												
9	262,587	280,920	0	5,541	0	0	4,000	0	553,048	592,897	537,458	

ADMINISTRATION
 County Name: DAVIS COUNTY
 County No: 26

SERVICE AREA 9

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General - Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	149,826	85,489						235,315	229,961	225,761	1	
9010 - Administrative Management Services	2	132,347	61,059						193,406	196,582	190,128	2	
9020 - Treasury Management Services	3	146,279	68,809						215,088	208,588	198,074	3	
9030 - Other Policy & Administration	4	81,546							81,546	96,219	81,396	4	
9040 - Reimbursable Administrative Service Organization Direct Expenses	5								0	0	48,873	5	
Subtotal	6	509,998	215,357	0	0	0	0	0	725,355	731,350	744,232	6	
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	69,654	91,096						160,750	183,581	428,149	7	
9110 - Information Tech Services	8	206,230	357						206,587	189,488	202,481	8	
9120 - GIS Systems	9								0	0	0	9	
Subtotal	10	275,884	91,453	0	0	0	0	0	367,337	373,069	630,630	10	
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		245,000						245,000	245,000	208,034	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	245,000	245,000	208,034	15	
Total - Administration	16	785,882	551,810	0	0	0	0	0	1,337,692	1,349,419	1,582,896	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	20,000										20,000	20,000	28,464		
0020 - Interest on Short-Term Debt											0	0	0		
0030 - Other Nonprogram Current											0	0	0		
0040 - Other County Enterprises											0	0	0		
Total - Nonprogram Current	20,000	0	0	0	0	0	0	0	0	0	20,000	20,000	28,464		
LONG-TERM DEBT SERVICE															
0100 - Principal															
0110 - Interest and Fiscal Charges															
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0		
CAPITAL PROJECTS															
0200 - Roadway Construction						1,030,000					1,030,000	1,720,000	1,512,774		
0210 - Conservation Land Acquisition & Dev.															
0220 - Other Capital Projects															
Total Capital Projects	0	0	0	0	0	1,030,000	0	0	0	0	1,030,000	1,720,000	1,512,774		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	1,176,486	722,763	6,024	423,002	0	0	500				2,328,775	2,284,651	1,933,200		
Total Physical Health and Social Services	428,765	39,988	0	45,000	0	0	0				513,753	517,495	347,331		
Total County Environment and Education	107,620	25,031	39,260	438,267	0	0	10,000				620,178	588,758	492,356		
Total Roads & Transportation	0	0	0	0	0	6,537,786	0				6,537,786	6,727,568	5,872,552		
Total Government Services to Residents	262,587	280,920	0	5,541	0	4,000					553,048	592,897	537,458		
Total Administration	785,882	551,810	0	0	0	0					1,337,692	1,349,419	1,582,896		
Total Nonprogram Current	20,000	0	0	0	0	0					20,000	20,000	28,464		
Total Long-Term Debt Service	0	0	0	0	0	0					493,706	491,606	493,278		
Total Capital Projects	0	0	0	0	0	1,030,000	0	0	0	0	1,030,000	1,720,000	1,512,774		
Total - All Expenditures	2,781,340	1,620,512	45,284	911,810	0	7,567,786	14,500	0	0	0	13,434,938	14,292,394	12,800,309		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0	0	0		
To Rural Services Supplemental											0	0	0		
To Secondary Roads	93,709			1,385,308							1,479,017	1,301,006	1,260,864		
To Other Budgetary Funds											0	0	0		
Total Operating Transfers Out	93,709	0	0	1,385,308	0	0	0	0	0	0	1,479,017	1,301,006	1,260,864		
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) in Reserves											0	0	0		
Fund Balance - Nonspendable											0	0	0		
Fund Balance - Restricted											0	0	0		
Fund Balance - Committed											0	0	0		
Fund Balance - Assigned											0	0	0		
Fund Balance - Unassigned	1,502,511	0	19,918	0	0	0	0	0	0	0	1,522,429	1,751,306	25,131		
Total Ending Fund Balance - June 30,	1,502,511	875,888	199,182	1,092,641	0	1,999,961	34,198	0	0	0	5,761,693	5,673,726	6,009,496		
Total Requirements	4,377,560	2,496,400	244,466	3,389,759	0	9,567,747	48,698	0	0	0	20,675,648	21,267,126	20,070,669		

**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:	3.56614
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:

**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:	3.79698
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: