

**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

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
5/18/2026	10:00 AM	Courthouse Boardroom 100 Courthouse Square, Suite 1 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
<b>Net Current Property Tax</b>	<b>4</b>	<b>4,855,887</b>	<b>0</b>	<b>4,855,887</b>
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	50,000	1,330,252
Intergovernmental	8	5,842,162	250,000	6,092,162
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	1,464,492	0	1,464,492
Subtotal Revenue	13	13,956,624	300,000	14,256,624
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	15,257,630	300,000	15,557,630
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	2,284,651	22,390	2,307,041
Physical Health and Social Services	19	517,495	0	517,495
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	588,758	5,000	593,758
Roads & Transportation	22	6,727,568	300,000	7,027,568
Government Services to Residents	23	592,897	5,200	598,097
Administration	24	1,349,419	6,200	1,355,619
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	14,292,394	338,790	14,631,184
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	15,593,400	338,790	15,932,190
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-335,770</b>	<b>-38,790</b>	<b>-374,560</b>
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	3,666,740	-30,290	3,636,450
Fund Balance - Committed	37	47,148	0	47,148
Fund Balance - Assigned	38	208,532	0	208,532
Fund Balance - Unassigned	39	1,060,726	-8,500	1,052,226
Total Ending Fund Balance - June 30, 2026	40	4,983,146	-38,790	4,944,356

**Explanation of Changes:** Increase expenditures: Government Services to Residents/Treasurer Clerk salary; Juvenile Justice Administration Program, juvenile shelter; Environmental/Education - Solid Waste Tire Disposal; Administration - General Services, increase in utilities; Public Safety and Legal Services, Health Insurance, increase in coverage. Increase Revenues: Secondary roads - Local Option Sales Tax, Road Use Tax.

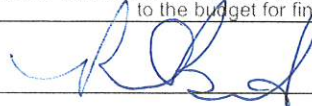
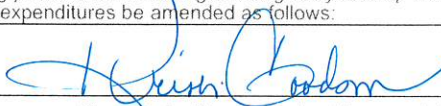
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	05/18/2026	
Signature of Certification	Adopted On	(County Auditor or Budget Preparer) Signature of Certification