

**RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
DAVIS COUNTY**

Fiscal Year July 1, 2026 - June 30, 2027

DAVIS COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2027

Meeting Date:	Meeting Time:	Meeting Location:
10/5/2026	10:00 AM	Davis County Board of Supervisors Boardroom Davis County Courthouse 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	5,621,156	0	5,621,156
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	215,948	0	215,948
Net Current Property Tax	4	5,405,208	0	5,405,208
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	41,598	0	41,598
Other County Taxes/TIF Tax Revenues	7	1,306,166	0	1,306,166
Intergovernmental	8	5,247,320	0	5,247,320
Licenses & Permits	9	20,225	0	20,225
Charges for Service	10	332,200	0	332,200
Use of Money & Property	11	263,478	0	263,478
Miscellaneous	12	906,710	245,972	1,152,682
Subtotal Revenue	13	13,522,905	245,972	13,768,877
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,479,017	0	1,479,017
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	15,001,922	245,972	15,247,894
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,328,775	93,195	2,421,970
Physical Health and Social Services	19	513,753	2,540	516,293
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	620,178	0	620,178
Roads & Transportation	22	6,537,786	160,000	6,697,786
Government Services to Residents	23	553,048	0	553,048
Administration	24	1,337,692	6,600	1,344,292
Nonprogram Current	25	20,000	0	20,000
Debt Service	26	493,706	0	493,706
Capital Projects	27	1,030,000	0	1,030,000
Subtotal Expenditures	28	13,434,938	262,335	13,697,273
Other Financing Uses:				
Operating Transfers Out	29	1,479,017	0	1,479,017
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	14,913,955	262,335	15,176,290
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	87,967	-16,363	71,604
Beginning Fund Balance - July 1, 2026	33	5,673,726	0	5,673,726
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	4,002,688	-10,323	3,992,365
Fund Balance - Committed	37	57,312	0	57,312
Fund Balance - Assigned	38	179,264	0	179,264
Fund Balance - Unassigned	39	1,522,429	-6,040	1,516,389
Total Ending Fund Balance - June 30, 2027	40	5,761,693	-16,363	5,745,330

Explanation of Changes: Increase Revenues: Secondary Roads from auction proceeds; Sheriff from insurance proceeds
Increase Expenditures: Secondary Roads, new equipment; Sheriff, replacement patrol unit and increase in medical policy premium; Courthouse, raise in utilities, Veteran's Affairs Building, raise in utilities; DHS, increase in liability insurance premium

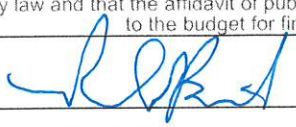
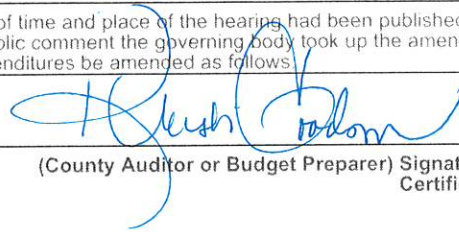
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	10/05/2026	
Signature of Certification	Adopted On	(County Auditor or Budget Preparer) Signature of Certification