

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/15/2024 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.daviscountyiaowa.gov

County Telephone Number
 (641) 664-2101

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,092,228	5,270,441	4,729,582	3.76
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	297,809	0	
Net Current Property Taxes	4	5,092,228	4,972,632	4,729,582	
Delinquent Property Tax Revenue	5	0	157	0	
Penalties, Interest & Costs on Taxes	6	63,648	39,612	40,237	
Other County Taxes/TIF Tax Revenues	7	1,250,414	1,235,605	1,329,757	-3.03
Intergovernmental	8	6,161,537	5,661,443	5,170,995	
Licenses & Permits	9	15,200	3,625	23,795	
Charges for Service	10	314,770	302,370	332,621	
Use of Money & Property	11	227,168	168,951	215,668	
Miscellaneous	12	1,283,213	1,485,891	1,395,798	
Subtotal Revenues	13	14,408,178	13,870,286	13,238,453	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,260,864	1,294,380	1,172,909	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	15,669,042	15,164,666	14,411,362	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,340,528	2,271,053	1,922,872	10.33
Physical Health and Social Services	19	546,388	538,658	356,072	23.87
County Environment and Education	21	516,186	553,645	895,657	-24.08
Roads & Transportation	22	6,339,355	5,710,419	5,841,185	4.18
Government Services to Residents	23	602,997	580,675	487,727	11.19
Administration	24	1,746,994	2,248,433	2,607,403	-18.15
Nonprogram Current	25	112,881	64,881	56,783	40.99
Debt Service	26	493,278	489,205	418,845	8.52
Capital Projects	27	1,885,000	1,470,000	440,266	106.92
Subtotal Expenditures	28	14,583,607	13,926,969	13,026,810	
Other Financing Uses:					
Operating Transfers Out	29	1,260,864	1,294,380	1,172,909	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	15,844,471	15,221,349	14,199,719	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-175,429	-56,683	211,643	
Beginning Fund Balance - July 1,	33	4,670,287	4,726,970	4,515,327	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,672,885	3,460,514	4,132,699	
Fund Balance - Committed	37	55,315	14,191	30,231	
Fund Balance - Assigned	38	27,106	49,141	0	
Fund Balance - Unassigned	39	739,552	1,146,441	564,040	
Total Ending Fund Balance - June 30,	40	4,494,858	4,670,287	4,726,970	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,616,668	Urban Areas:		7.83970	
Rural Only Levies*:	1,475,560	Rural Areas:		11.78970	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	228,837				

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

COUNTY NAME: DAVIS COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	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: 4/1/2024 Meeting Time: 08:15 AM Meeting Location: Davis County Courthouse Boardroom

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)
www.daviscountyia.gov

County Telephone Number
(641) 664-2101

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	458,425,853	460,260,626	460,260,626
Requested Tax Dollars-Countywide Rates	3,752,781	3,752,781	3,616,668
Tax Rate-Countywide	8.13602	8.15360	7.83970
Taxable Valuations-Rural Services	384,217,662	373,559,575	373,559,575
Requested Tax Dollars-Additional Rural Levies	1,517,660	1,517,660	1,475,560
Tax Rate-Rural Additional	3.95000	4.06270	3.95000
Rural Total	12.08602	12.21630	11.78970
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	445	363	-18.43
Rural Taxpayer	661	546	-17.40
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	445	363	-18.43
Rural Taxpayer	661	546	-17.40

Reasons for tax increase if proposed exceeds the current:
No increases.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
1	Taxes Levied on Property	3,143,570	1,475,560		473,098		5,092,228	5,270,441	4,729,582
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	297,809	0
4	Net Current Property Taxes	3,143,570	1,475,560		473,098		5,092,228	4,972,632	4,729,582
5	Delinquent Property Tax Revenue	0	0		0		0	157	0
6	Penalties, Interest & Costs on Taxes	63,648					63,648	39,612	40,237
7	Other County Taxes/TIF Tax Revenues	134,856	1,095,748	0	19,810	0	1,250,414	1,235,605	1,329,757
8	Intergovernmental	378,453	5,757,630	0	25,454	0	6,161,537	5,661,443	5,170,995
9	Licenses & Permits	200	15,000	0	0	0	15,200	3,625	23,795
10	Charges for Service	312,770	2,000	0	0	0	314,770	302,370	332,621
11	Use of Money & Property	227,143	25	0	0	0	227,168	168,951	215,668
12	Miscellaneous	183,213	1,100,000	0	0	0	1,283,213	1,485,891	1,395,798
13	Subtotal Revenues	4,443,853	9,445,963	0	518,362	0	14,408,178	13,870,286	13,238,453
14	Other Financing Sources:								
15	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
16	Operating Transfers In	0	1,260,864	0	0	0	1,260,864	1,294,380	1,172,909
17	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	0
18	Total Revenues & Other Sources	4,443,853	10,706,827	0	518,362	0	15,669,042	15,164,666	14,411,362
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	1,989,598	350,930	0	0	0	2,340,528	2,271,053	1,922,872
19	Physical Health and Social Services	501,388	45,000	0	0	0	546,388	538,658	356,072
21	County Environment and Education	161,352	354,834	0	0	0	516,186	553,645	895,657
22	Roads & Transportation	0	6,339,355	0	0	0	6,339,355	5,710,419	5,841,185
23	Government Services to Residents	593,056	9,941	0	0	0	602,997	580,675	487,727
24	Administration	1,434,455	312,539	0	0	0	1,746,994	2,248,433	2,607,403
25	Nonprogram Current	112,881	0	0	0	0	112,881	64,881	56,783
26	Debt Service	0	0	0	493,278	0	493,278	489,205	418,845
27	Capital Projects	0	1,885,000	0	0	0	1,885,000	1,470,000	440,266
28	Subtotal Expenditures	4,792,730	9,297,599	0	493,278	0	14,583,607	13,926,969	13,026,810
Other Financing Uses:									
29	Operating Transfers Out	80,957	1,179,907	0	0	0	1,260,864	1,294,380	1,172,909
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	4,873,687	10,477,506	0	493,278	0	15,844,471	15,221,349	14,199,719
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-429,834	229,321	0	25,084	0	-175,429	-56,683	211,643
33	Beginning Fund Balance - July 1, 2024	1,888,362	2,751,694	0	30,231	0	4,670,287	4,726,970	4,515,327
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	691,870	2,981,015	0	0	0	3,672,885	3,460,514	4,132,699
37	Fund Balance - Committed	0	0	0	55,315	0	55,315	14,191	30,231
38	Fund Balance - Assigned	27,106	0	0	0	0	27,106	49,141	0
39	Fund Balance - Unassigned	739,552	0	0	0	0	739,552	1,146,441	564,040
40	Total Ending Fund Balance - June 30,	1,458,528	2,981,015	0	55,315	0	4,494,858	4,670,287	4,726,970

Proposed tax rate per \$1,000 valuation for County purposes: 7.8397 urban areas; 11.7897 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 26 County Name: DAVIS COUNTY Date Adopted: 4/15/2024

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 2024 Budget Data	4.34652	2,079,803	478,498,023	0.26
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	4.34652	2,085,240	0.26	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.95000	1,595,957	404,039,834	-2.78
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	1,551,606	-2.78	

	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		479,749,386		460,260,626	
General Basic	2	1,779,803	3.70986		1,707,502
+ Cemetery (Pioneer - 331.424B)	3	1,000	0.00208		957
= Total for General Basic	4	1,780,803			1,708,459
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5				0
General Supplemental	6	1,495,880	3.11804		1,435,111
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	27,250			26,143
Debt Service (from Form 703 col. I Countywide total)	9	492,777	1.00972	468,544,174	473,098
Voted Emergency Medical Services (Countywide)	10				0
Other	11				0
Subtotal Countywide (A)	12	3,769,460	7.83970		3,616,668
B. All Rural Services Only Levies:					
Rural Services Basic	14	1,551,605	3.95000	373,559,575	1,475,560
Rural Services Supplemental	16				0
Unified Law Enforcement	17				0
Other	18				0
Other	19				0
Subtotal All Rural Services Only (B)	20	1,551,605	3.95000		1,475,560
Subtotal Countywide/All Rural Services (A + B)	21	5,321,065	11.78970		5,092,228
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	5,321,065			5,092,228

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	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 2024/2025	Re-Est 2023/2024	Actual 2022/2023							
TAXED LEVIED ON PROPERTY																				
Less: Uncoll: Del. Taxes Levy Year	1	1,708,459	1,435,111	1,475,560	0			473,098			5,092,228	5,270,441	4,729,582							
Less: Credits to Taxpayers	2										0	0	0							
1000 Net Current Property Taxes	3										0	297,809	0							
1010 Delinq. Property Tax Revenue	4	1,708,459	1,435,111	1,475,560	0			473,098			5,092,228	4,972,632	4,729,582							
11XX Penalties, Int. & Costs on Taxes	5	0	0	0	0			0			0	157	0							
12XX Other County Taxes	6	63,648								63,648	39,612	40,237	0							
OTHER COUNTY TAXES/TIF REVENUES																				
13XX Other County Taxes	7	741	402	77				131			1,351	1,494	1,357							
14XX Voter Approved Local Option Taxes	8	0	0	539,626	480,000			0			1,020,226	992,507	1,079,614							
15XX Gambling Taxes	9	0	0	0	0			0			0	0	0							
16XX TIF Tax Revenues	10	0	0	0	0			0			0	0	0							
17XX Utility Tax Replacement Excise Taxes	11	72,344	60,769	76,045	0			19,679			228,837	241,604	248,786							
18XX Taxes Collected for Other Governments	11B	0	0	0	0			0			0	0	0							
Subtotal	12	73,085	61,171	615,748	480,000			19,810			1,250,414	1,235,605	1,329,757							
INTERGOVERNMENTAL REVENUE																				
20XX State Shared Revenues	13	0	0	0	3,123,914			0			3,123,914	2,983,234	3,605,067							
21XX State Replacements Against Levied Taxes	14	98,012	77,724	68,356	0			25,360			269,452	297,809	322,870							
22XX Other State Tax Replacements	15	13,746	290	244	0			94			14,374	32,638	27,589							
23XX, 24XX State/Federal Pass-Thru Revenues	16	18,281	0	0	1,851,500			312,539			2,182,320	1,772,924	1,082,805							
25XX Contributions from Other Intergovernmental Units	17	400	0	0	0			0			400	11,154	6,406							
26XX, 27XX State Grants and Entitlements	18	160,000	10,000	0	394,077			7,000			571,077	560,478	126,258							
28XX Federal Grants and Entitlements	19	0	0	0	0			0			0	0	0							
29XX Payments in Lieu of Taxes	20	0	0	0	0			0			0	3,206	0							
Subtotal (lines 13 - 20)	21	290,439	88,014	68,600	5,369,491			319,539			6,161,537	5,661,443	5,170,995							
3XXX Licenses & Permits	22	200	0	0	15,000			0			15,200	3,625	23,795							
4XXX, 5XXX Changes for Service	23	290,970	0	21,800	0			2,000			314,770	302,370	332,621							
6XXX Use of Money & Property	24	207,208	0	19,935	0			25			227,168	168,951	215,668							
8XXX Miscellaneous	25	182,313	0	900	1,099,000			1,000			1,283,213	1,485,891	1,395,798							
Total Revenues	26	2,816,322	1,584,296	2,159,908	6,963,491			518,362			14,408,178	13,870,286	13,238,453							
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																				
9000 From General Basic	27		0		80,957			0			80,957	80,746	77,040							
9020 From Rural Services Basic	28				1,179,907			0			1,179,907	1,213,634	1,095,869							
90xx From Other Budgetary Funds	29		0	0	0			0			0	0	0							
Subtotal (lines 27- 29)	30	0	0	0	1,260,864			0			1,260,864	1,294,380	1,172,909							
91XX Proceeds/Gen Long-Term Debt	31		0	0	0			0			0	0	0							
92XX Proceeds/Gen Capital Asset Sales	32		0	0	0			0			0	0	0							
Total Revenues and Other Sources	33	2,816,322	1,584,296	2,159,908	8,224,355			518,362			15,669,042	15,164,666	14,411,362							
Beginning Fund Balance - July 1, NaN	34	759,817	878,476	696,555	1,950,554			30,231			4,670,287	4,726,970	4,515,327							
Total Resources	35	3,576,139	2,462,772	2,856,463	10,174,909			548,593			20,339,329	19,891,636	18,926,689							
Loss on Nonreplaced Credits Against Levied Taxes	36	98,012	77,724	68,356	0			25,360			269,452	0	322,870							

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023						
LAW ENFORCEMENT PROGRAM																		
1	1000 - Uniformed Patrol Services	510,564	266,448	6,024	68,000					851,036	803,002	662,487	1					
2	1010 - Investigations	3,500					2,100			5,600	5,600	1,227	2					
3	1020 - Unified Law Enforcement									0	0	0	3					
4	1030 - Contract Law Enforcement									0	0	0	4					
5	1040 - Law Enforcement Communications				280,830					280,830	307,395	314,463	5					
6	1050 - Adult Correctional Services	447,268	202,179							649,447	608,101	442,110	6					
7	1060 - Administration	175,901	63,658							239,559	230,525	209,585	7					
8	Subtotal	1,137,233	532,285	6,024	348,830	0	2,100	0	2,100	2,026,472	1,954,623	1,629,872	8					
LEGAL SERVICES PROGRAM																		
9	1100 - Criminal Prosecution	94,710	141,009							235,719	238,030	221,063	9					
10	1110 - Medical Examiner	25,000								25,000	20,000	28,731	10					
11	1120 - Child Support Recovery	2,000								2,000	2,000	2,000	11					
12	Subtotal	121,710	141,009	0	0	0	0	0	0	262,719	260,030	251,794	12					
EMERGENCY SERVICES																		
13	1200 - Ambulance Services	7,500								7,500	7,500	7,500	13					
14	1210 - Emergency Management		27,250							27,250	27,250	24,000	14					
15	1220 - Fire Protection & Rescue Services									0	0	0	15					
16	1230 - E911 Service Board									0	0	0	16					
17	Subtotal	7,500	27,250	0	0	0	0	0	0	34,750	34,750	31,500	17					
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																		
18	1400 - Physical Operations		2,087							2,087	2,150	1,876	18					
19	1410 - Research & Other Assistance		100							100	100	0	19					
20	1420 - Bailiff Services									0	0	0	20					
21	Subtotal	0	2,187	0	0	0	0	0	0	2,187	2,250	1,876	21					
COURT PROCEEDINGS PROGRAM																		
22	1500 - Juries & Witnesses		4,000							4,000	6,000	765	22					
23	1510 - (Reserved)											0	23					
24	1520 - Detention Services		1,400							1,400	1,400	0	24					
25	1530 - Court Costs									0	0	0	25					
26	1540 - Service of Civil Papers									0	0	0	26					
27	Subtotal	0	5,400	0	0	0	0	0	0	5,400	7,400	765	27					
JUVENILE JUSTICE ADMINISTRATION PROGRAM																		
28	1600 - Juvenile Victim Restitution									0	0	0	28					
29	1610 - Juvenile Representation Services									0	0	0	29					
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		9,000							9,000	12,000	7,065	30					
31	Subtotal	0	9,000	0	0	0	0	0	0	9,000	12,000	7,065	31					
32	Total - Public Safety & Legal Services	1,266,443	717,131	6,024	348,830	0	2,100	0	2,100	2,340,528	2,271,053	1,922,872	32					

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
PHYSICAL HEALTH SERVICES PROGRAM															
1	3000 - Personal & Family Health Services									0	0	0			
2	3010 - Communicable Disease Prevention & Control Services									0	0	0			
3	3020 - Environmental Health				45,000					45,000	45,000	45,000			
4	3040 - Health Administration	280,554								280,554	274,337	212,934			
5	3050 - Support of Hospitals									0	0	0			
6	Subtotal	280,554	0	0	45,000	0	0	0	0	325,554	319,337	257,934			
SERVICES TO POOR PROGRAM															
7	3100 - Administration	25,810	8,098							33,908	33,555	25,414			
8	3110 - General Welfare Services	19,600	50,000							69,600	69,050	17,400			
9	3120 - Care in County Care Facility									0	0	0			
10	Subtotal	45,410	58,098	0	0	0	0	0	0	103,508	102,605	42,814			
SERVICES TO MILITARY VETERANS PROGRAM															
11	3200 - Administration	60,645	18,781							79,426	78,816	44,382			
12	3210 - General Services to Veterans	10,400								10,400	10,400	3,442			
13	Subtotal	71,045	18,781	0	0	0	0	0	0	89,826	89,216	47,824			
CHILDREN'S & FAMILY SERVICES PROGRAM															
14	3300 - Youth Guidance									0	0	0			
15	3310 - Family Protective Services									0	0	0			
16	3320 - Services for Disabled Children									0	0	0			
17	Subtotal	0	0	0	0	0	0	0	0	0	0	0			
SERVICES TO OTHER ADULTS PROGRAM															
18	3400 - Services to the Elderly									0	0	0			
19	3410 - Other Social Services	7,500								7,500	7,500	7,500			
20	3420 - Social Services Business Operations									0	0	0			
21	Subtotal	7,500	0	0	0	0	0	0	0	7,500	7,500	7,500			
CHEMICAL DEPENDENCY PROGRAM															
22	3500 - Treatment Services		20,000							20,000	20,000	0			
23	3510 - Preventive Services									0	0	0			
24	3520 - Opioid Litigation Settlement									0	0	0			
25	Subtotal	0	20,000	0	0	0	0	0	0	20,000	20,000	0			
26	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	404,509	96,879	0	45,000	0	0	0	0	546,388	538,658	356,072			

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: DAVIS COUNTY
 County No: 26

TOTALS		Actual 2022/2023
SERVICES TO PERSONS WITH:		
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS		
400X - Information & Education Services	1	
402X - Coordination Services	2	
403X- Personal & Environ. Sprt	3	
404X-Treatment Services	4	
405X-Vocational & Day Services	5	
406X-Lic/Cert. Living Arrangements	6	
407X - Inst/Hospital & Commit Services	7	
Subtotal	8	0
42XX - INTELLECTUAL DISABILITY		
420X - Information & Education Services	9	
422X - Coordination Services	10	
423X- Personal & Environ. Sprt	11	
424X-Treatment Services	12	
425X-Vocational & Day Services	13	
426X-Lic/Cert. Living Arrangements	14	
427X - Inst/Hospital & Commit Services	15	
Subtotal	16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES		
430X - Information & Education Services	17	
432X - Coordination Services	18	
433X- Personal & Environ. Sprt	19	
434X-Treatment Services	20	
435X-Vocational & Day Services	21	
436X-Lic/Cert. Living Arrangements	22	
437X - Inst/Hospital & Commit Services	23	
Subtotal	24	0
44XX - GENERAL ADMINISTRATION		
4411-Direct Administration	25	
4412-Purchased Administration	26	
4413-Distrib to Regional Fiscal Agent	27	
Subtotal	28	0
45XX - COUNTY PRVD CASE MGMT		
Subtotal	29	
46XX - COUNTY PRVD SERVICES		
Subtotal	30	
47XX - BRAIN INJURY		
470X - Information & Education Services	31	
472X - Coordination Services	32	
473X- Personal & Environ. Sprt	33	
474X-Treatment Services	34	
475X-Vocational & Day Services	35	
476X-Lic/Cert. Living Arrangements	36	
477X - Inst/Hospital & Commit Services	37	
Subtotal	38	0
Total - Mental Health, ID & DD	39	0

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
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				173,234					173,234	168,625	145,168				
6030 - Environmental Restoration									0	0	0				
Subtotal	1,500	0	0	233,234	0	0	0	0	234,734	230,125	206,668				
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	61,437	24,420	26,695						112,552	120,620	117,649				
6110 - Maintenance & Operations	14,300								14,300	14,300	11,422				
6120 - Recreation & Environmental Educ.				20,000			10,000		30,000	50,000	40,000				
Subtotal	75,737	24,420	26,695	20,000	0	0	10,000	0	156,852	184,920	169,071				
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			8,000						8,000	8,000	239				
6310 - Housing Rehabilitation & Develop.									0	0	0				
6320 - Community Economic Development				46,650					46,650	59,650	450,223				
Subtotal	0	0	8,000	46,650	0	0	0	0	54,650	67,650	450,462				
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				40,000					40,000	40,000	37,000				
6410 - Historic Preservation			1,000	4,950					5,950	6,950	8,456				
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	1,000	44,950	0	0	0	0	69,950	70,950	69,456				
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	101,237	24,420	35,695	344,834	0	0	10,000	0	516,186	553,645	895,657				

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
	7000 - Administration						250,010			250,010	247,047	210,735
	7010 - Engineering						181,900			181,900	174,062	168,296
	Subtotal	0	0	0	0	0	431,910	0	0	431,910	421,109	379,031
ROADWAY MAINTENANCE PROGRAM												
	7100 - Bridges & Culverts						199,533			199,533	191,887	102,394
	7110 - Roads						3,541,994			3,541,994	3,114,612	3,003,017
	7120 - Snow & Ice Control						140,304			140,304	146,127	66,088
	7130 - Traffic Controls						109,042			109,042	97,302	76,992
	7140 - Road Clearing						122,968			122,968	94,516	103,930
	Subtotal	0	0	0	0	0	4,113,841	0	0	4,113,841	3,644,444	3,352,421
GENERAL ROADWAY EXPENDITURES PROGRAM												
	7200 - New Equipment						460,000			460,000	500,000	617,233
	7210 - Equipment Operations						1,112,604			1,112,604	937,008	1,216,510
	7220 - Tools, Materials & Supplies						218,500			218,500	205,358	274,755
	7230 - Real Estate & Buildings						2,500			2,500	2,500	1,235
	Subtotal	0	0	0	0	0	1,793,604	0	0	1,793,604	1,644,866	2,109,733
MASS TRANSIT PROGRAM												
	7300 - Air Transportation									0	0	0
	7310 - Ground Transportation									0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0
	Total - Roads & Transportation	0	0	0	0	0	6,339,355	0	0	6,339,355	5,710,419	5,841,185

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
REPRESENTATION SERVICES PROGRAM															
1		176,661							176,661	162,309	149,870	1			
2		54,800							54,800	49,500	29,182	2			
3				5,941					5,941	5,941	3,627	3			
4	0	231,461	0	5,941	0	0	0	0	237,402	217,750	182,679	4			
STATE ADMINISTRATIVE SERVICES															
5	121,028	61,436							182,464	183,097	149,334	5			
6									0	0	0	6			
7	132,372	46,759					4,000		183,131	179,828	155,714	7			
8	253,400	108,195	0	0	0	0	4,000	0	365,595	362,925	305,048	8			
9	253,400	339,656	0	5,941	0	0	4,000	0	602,997	580,675	487,727	9			
Total - Government Services to Residents															

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
POLICY & ADMINISTRATION PROGRAM														
1	9000 - General County Management	146,390	83,512							229,902	326,798	308,642		
2	9010 - Administrative Management Services	139,121	67,793							206,914	207,313	166,181		
3	9020 - Treasury Management Services	136,446	67,593							204,039	195,779	173,352		
4	9030 - Other Policy & Administration	80,994								80,994	75,005	814,498		
5	9040 - Reimbursable MHDS Direct Expenses	67,599	37,024							104,623	93,370	76,223		
6	Subtotal	570,550	255,922	0	0	0	0	0	0	826,472	898,265	1,538,896		
CENTRAL SERVICES PROGRAM														
7	9100 - General Services	68,603	89,656							470,798	901,451	749,836		
8	9110 - Information Tech Services	204,367	357					312,539		204,724	203,717	148,028		
9	9120 - GIS Systems									0	0	0		
10	Subtotal	272,970	90,013	0	0	0	0	312,539	0	675,522	1,105,168	897,864		
RISK MANAGEMENT SERVICES PROGRAM														
11	9200 - Tort Liability		245,000							245,000	245,000	170,643		
12	9210 - Safety of Workplace									0	0	0		
13	9220 - Fidelity of Public Officers									0	0	0		
14	9230 - Unemployment Compensation									0	0	0		
15	Subtotal	0	245,000	0	0	0	0	0	0	245,000	245,000	170,643		
16	Total - Administration	843,520	590,935	0	0	0	0	312,539	0	1,746,994	2,248,433	2,607,403		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	111,000	1,881										64,881	56,783	1	
0020 - Interest on Short-Term Debt	2												0	0	2	
0030 - Other Nonprogram Current	3												0	0	3	
0040 - Other County Enterprises	4												0	0	4	
Total - Nonprogram Current	5	111,000	1,881	0	0	0	0	0	0	0	0	0	64,881	56,783	5	
LONG-TERM DEBT SERVICE																
0100 - Principal	6															
0110 - Interest and Fiscal Charges	7															
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
CAPITAL PROJECTS																
0200 - Roadway Construction	9															
0210 - Conservation Land Acquisition & Dev.	10															
0220 - Other Capital Projects	11															
Total Capital Projects	12	0	0	0	0	0	0	0	0	0	0	0	0	0	12	
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	1,266,443	717,131	6,024	348,830	0	0	2,100					2,340,528	1,922,872	13	
Total Physical Health and Social Services	14	404,509	96,879	0	45,000	0	0	0					546,388	356,072	14	
Total County Environment and Education	16	101,237	24,420	35,695	344,834	0	0	10,000					516,186	895,657	16	
Total Roads & Transportation	17	0	0	0	0	0	6,339,355	0					6,339,355	5,841,185	17	
Total Government Services to Residents	18	253,400	339,656	0	5,941	0	0	4,000					602,997	487,727	18	
Total Administration	19	843,520	590,935	0	0	0	312,539	0					1,746,994	2,248,433	19	
Total Nonprogram Current	20	111,000	1,881	0	0	0	0	0					112,881	64,881	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0					493,278	418,845	21	
Total Capital Projects	22	0	0	0	0	0	1,885,000	0					1,885,000	440,266	22	
Total - All Expenditures	23	2,980,109	1,770,902	41,719	744,605	0	8,224,355	328,639					14,583,607	13,026,810	23	
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental	24												0	0	24	
To Rural Services Supplemental	25												0	0	25	
To Secondary Roads	26	80,957			1,179,907								1,260,864	1,172,909	26	
To Other Budgetary Funds	27												0	0	27	
Total Operating Transfers Out	28	80,957	0	0	1,179,907	0	0	0	0	0	0	0	1,260,864	1,172,909	28	
REFUNDED DEBT/PAYMENTS TO ESCROW																
Increase (Decrease) In Reserves	30												0	0	30	
Fund Balance - Nonspendable	31												0	0	31	
Fund Balance - Restricted	32		691,870		931,951		1,950,554	98,510					3,672,885	4,132,699	32	
Fund Balance - Committed	33			27,106									55,315	30,231	33	
Fund Balance - Assigned	34												27,106	49,141	34	
Fund Balance - Unassigned	35	515,073	0	224,479	0	0	0	0	0	0	0	0	739,552	564,040	35	
Total Ending Fund Balance - June 30,	36	515,073	691,870	251,585	931,951	0	1,950,554	98,510	0	55,315	0	0	4,494,858	4,726,970	36	
Total Requirements	37	3,576,139	2,462,772	293,304	2,856,463	0	10,174,909	427,149	0	548,593	0	0	20,339,329	18,926,689	37	

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:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
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:

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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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