2020 Revenues, Transfers, and Allocations

September 30, 2019

General Funds Revenues

DEPARTMENT	2016	2017	2018	2019 Projected	2020 Requested	5 Yr Ave
ANIMAL SERVICES	$ 1,243,442	$ 1,368,026	$ 1,410,961	$ 1,412,560	$ 1,398,750	$ 1,300,724
ATTORNEY	$ 92,014	$ 103,829	$ 91,511	$ 95,176	$ 72,972	$ 91,354
CJC	$ 262,778	$ 288,918	$ 281,099	$ -	$ -	$ 216,954
CLERK	$ 56,891,938	$ 2,167,797	$ 4,800,571	$ 8,387,013	$ 5,355,782	$ 26,083,917
COMMUNITY DEV	$ 46,631	$ 90,415	$ 303,945	$ 257,228	$ 62,950	$ 149,986
CORRECTIONS	$ 6,735,249	$ 6,714,601	$ 8,359,779	$ 6,533,031	$ 6,842,151	$ 7,054,070
DRUG COURT	$ 123,506	$ 101,706	$ 130,365	$ 96,746	$ 118,600	$ 118,006
HUMAN RESOURCES	$ 111,115	$ 167,731	$ 254,619	$ 26,775	$ -	$ 133,893
INFO SYSTEMS	$ 412,224	$ 398,795	$ 388,462	$ 374,963	$ 382,000	$ 385,934
JUSTICE COURT	$ 1,103,027	$ 943,413	$ 831,100	$ 831,408	$ 835,000	$ 1,003,464
LEGAL DEFENDER	$ 198,208	$ 181,299	$ 199,675	$ 201,533	$ 253,230	$ 197,305
NON DEPT	$ 66,835	$ 63,597,242	$ 54,130,113	$ 53,755,320	$ 54,709,306	$ 34,326,309
PLANNING	$ 35,231	$ -	$ -	$ -	$ -	$ 11,025
RECORDER	$ 1,669,666	$ 1,580,266	$ 1,432,607	$ 2,341,647	$ 2,500,000	$ 1,710,416
SHERIFF	$ 1,643,797	$ 1,747,749	$ 1,953,545	$ 1,666,171	$ 1,864,038	$ 1,770,927
SURVEYOR	$ 4,795	$ 4,291	$ 4,689	$ 3,962	$ 4,300	$ 4,412
TREASURER	$ 6,021	$ 3,369	$ 13,622	$ 5,096	$ 6,750	$ 7,526
VICTIM ASSISTANCE	$ 93,882	$ 102,370	$ 53,767	$ 124,164	$ 123,985	$ 98,318
TOTAL REVENUES	**$ 70,740,357**	**$ 79,561,818**	**$ 74,640,431**	**$ 76,112,793**	**$ *74,529,814**	**$ 74,664,539**
% increase/decrease	**-2.11%**	**12.47%**	**-6.19%**	**1.97%**	**-2.08%**	**3.30%**

* Represents $4.7M of transfers from other funds

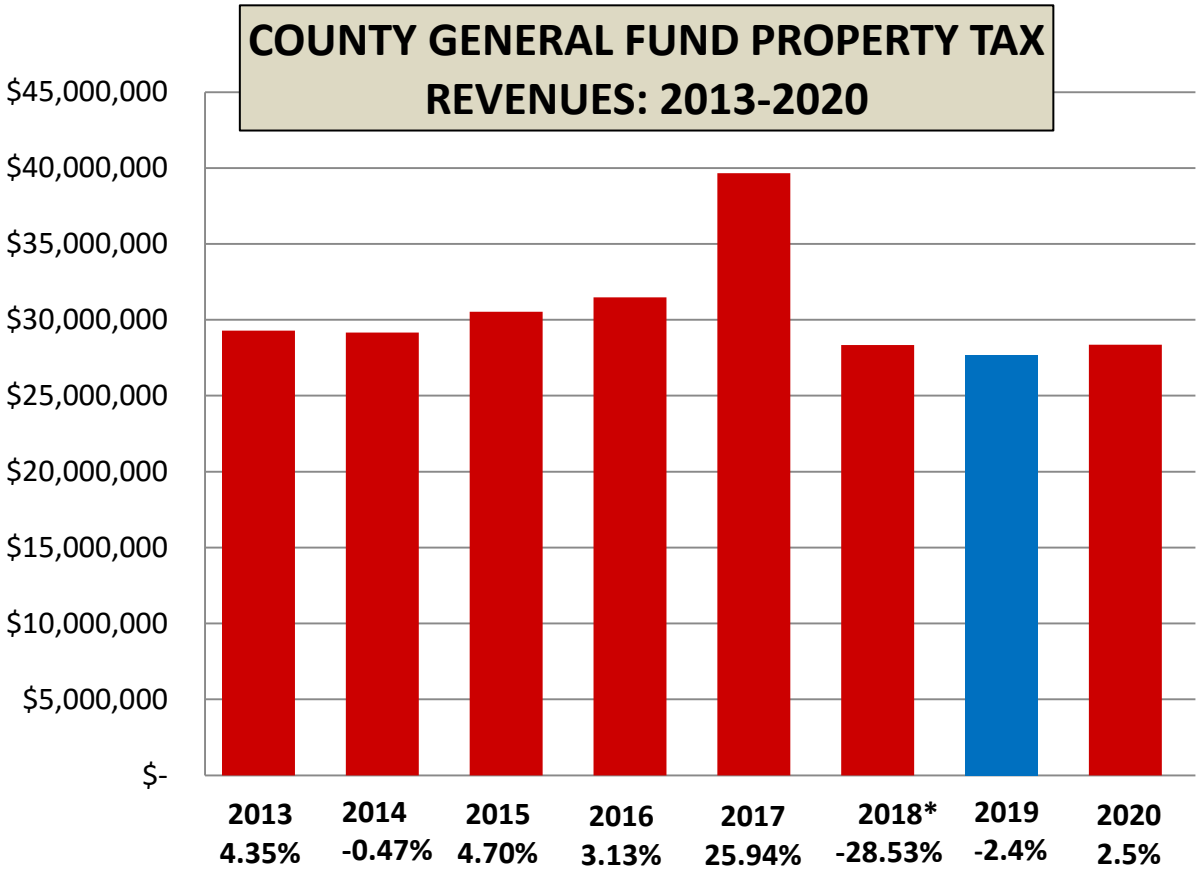
Impact of 2018 Tax Rate Breakout

2017 Certified Tax Rate Value		19,982,254,209			
	2017		2018		
General	0.001924	38,445,857	0.001209	$	26,749,641
Sinking	0.000069	1,378,776	0.000062	$	1,376,000
Flood Control			0.000217	$	4,801,218
Paramedic			0.000130	$	2,876,306
Health			0.000226	$	5,000,347
Total Budget	0.001993	39,824,633	0.001844		40,803,512

Three new rates on 2018 Tax Notices

Property Tax Summary

MILL RATE	
2013	0.001935
2014	0.001797
2015	0.001795
2016	0.001703
2017	0.001924
2018	0.001209
2019	0.001143



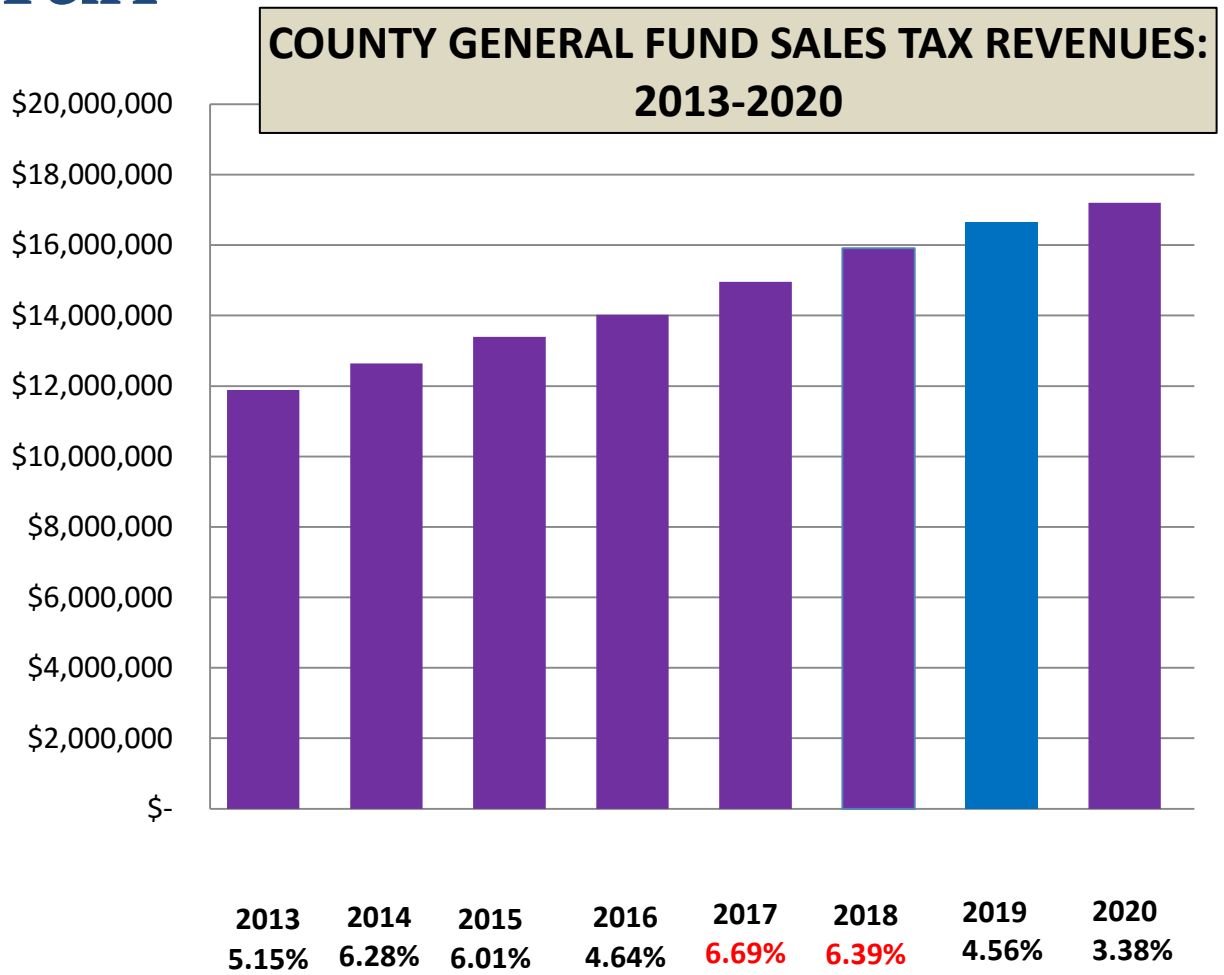
* Includes supplemental Distribution of $690,000

Property Tax (Cont)

- New Growth (Ave $908,350/yr)
  - 2015 - $826,266
  - 2016 - $1,186,462
  - 2017 - $647,764
  - 2018 - $981,918
  - 2019 - $899,334

- Redevelopment Contributions:
  - 2016 - $1,837,236
  - 2017 - $1,766,588
  - 2018 - $2,396,662
  - 2019 (proj) - $2,350,000

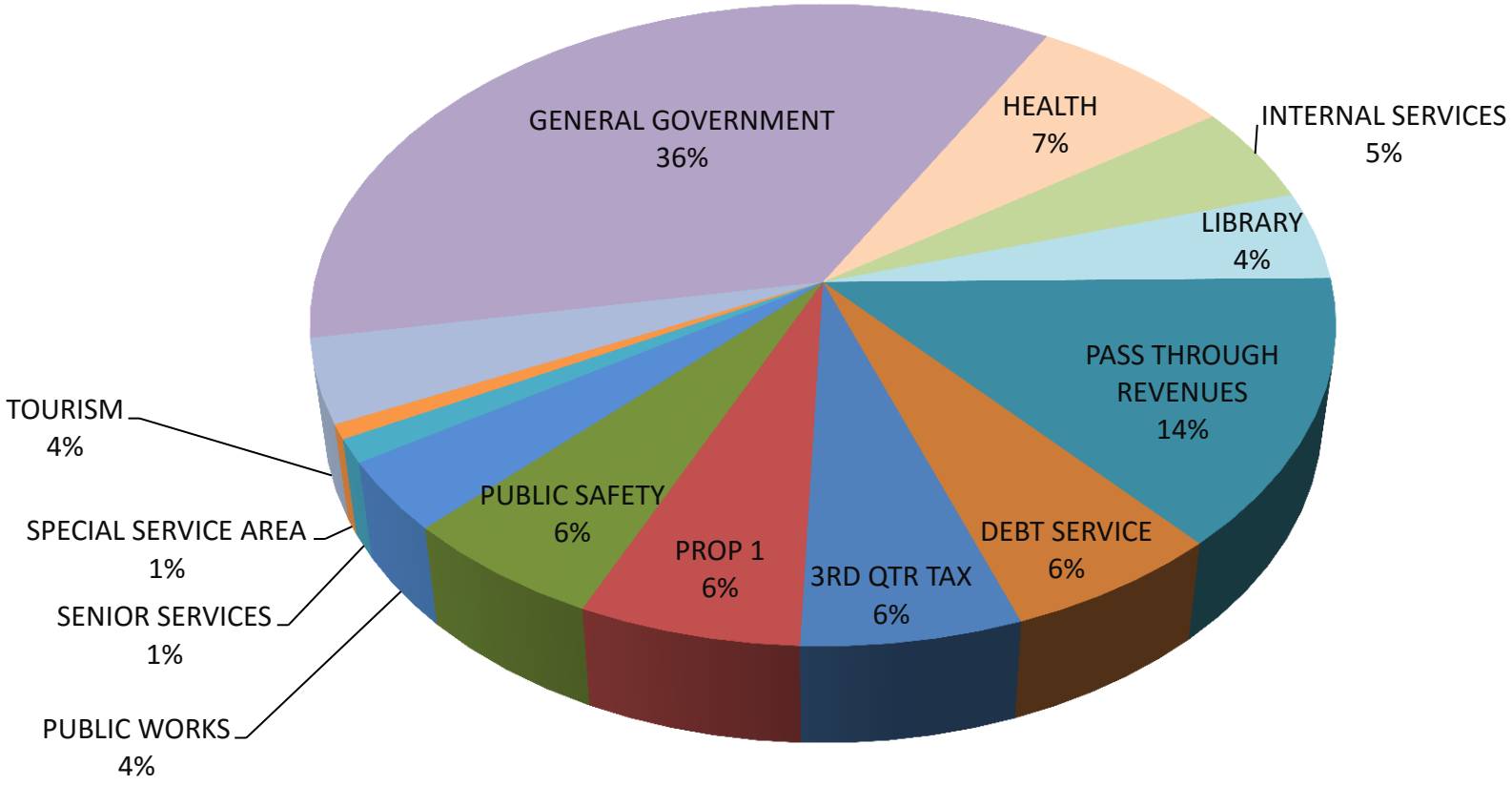
Sales Tax



Notes:
2014-2018 Avg year over year growth = 6%
2017-2018 increase tied to collections on online retailers
2019 YTD monthly collections lagging at only 3.5% growth

2020Proposed Revenues

County-Wide by Function



* Majority of Prop 1 Revenues are Pass Through to UTA and Cities

Inter-fund Transfers

- **Key Purposes:**
  - **Fund debt service escrow accounts**
  - **Reimburse General Fund** for services provided
    - Golf course admin fees
    - Special service area municipal type services
  - **Allocate excess fund balances** to Capital Reserve accounts
    - Fund 45 – General Governmental Capital
    - Fund 46 – Health Department Capital
    - Fund 47 – Tourism Capital
    - Fund 48 – Library Capital

Allocations

- Internal Service Allocation Policy adopted in 2016
  - Goal of internal service funds:
    - Provide centralized service on a cost-reimbursement basis
- Allocation Methods
  - Direct expense (based on Actual Costs)
  - Usage rates (pro-rated share)
- Three Internal Service Funds in Davis County:
  - Insurance
  - Technology (Telephone, Security, and Email)
  - Facilities, Buildings, and Grounds