

Controller's Office



2026 OPERATING AND CAPITAL BUDGETS



Non-Departmental Items

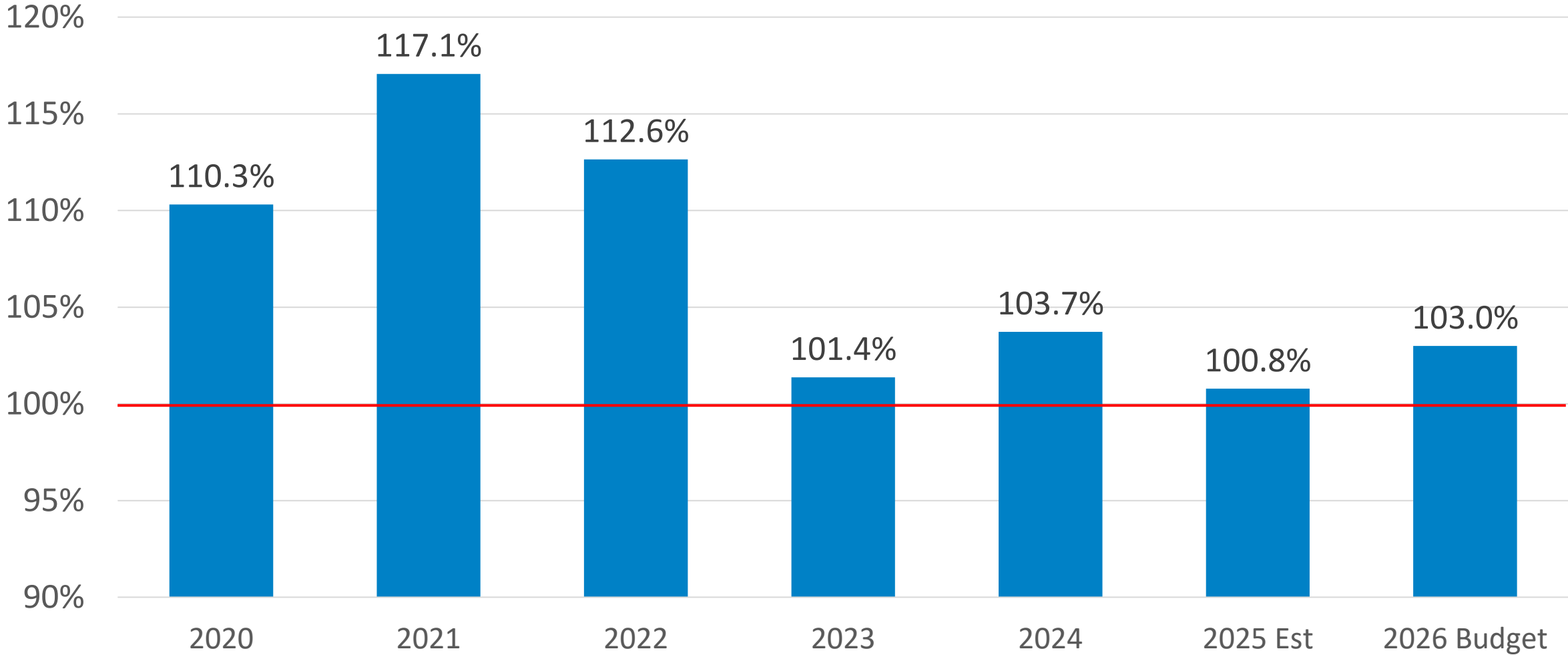
Revenues

- Sales Tax
- Property Tax
- Interest Income

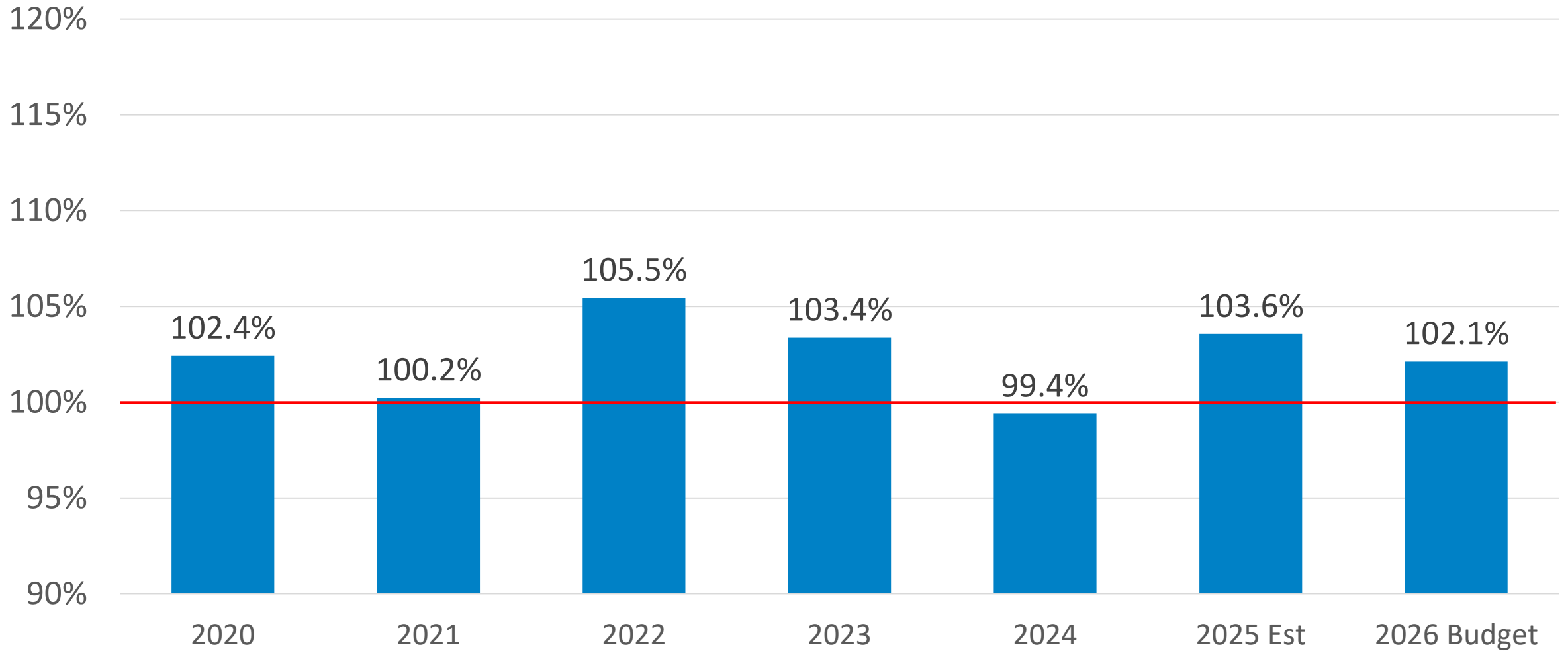
Expenditures

- Debt Service
- Memberships
- Indigent burials
- Subsidies
- Miscellaneous

Sales Tax Growth History



Property Tax Growth History



New Revenue in 2026 - \$687,000

General Fund Available Funding

Item	Amount
2025 Budgeted Operating Deficit	(\$11,740,000)
2026 COLA / Merit (4%)	(\$2,444,000)
Health Insurance Increase (11%)	(\$990,000)
SLFRF Funding to ongoing expenses	(\$1,700,000)
Other Contracted Increases	(\$200,000)
New Tax Revenue (Sales and Property) - DOUBLED	\$4,328,000
Payroll Budgetary Savings – Methodology	\$512,000
Payroll Budgetary Savings – Overtime at 25%	\$1,125,000
2026 Budgeted Operating Deficit	(\$11,109,000)

Debt Service

Item	Amount
2019A Sales Tax- Flood Control Projects	\$1,788,500
2019B Sales Tax - Library	391,050
2020 MBA Bonds - Courthouse	1,327,500
2022 Sales Tax - Western Sports Park	3,661,575
2024 Sales Tax - Library	467,052
Total Debt Service	\$7,635,677

Memberships

Item	Amount
Wasatch Front Regional Council	\$ 87,630
Utah Association of Counties	82,393
NACO	6,065
Sam's Club	300
Total Debt Service	\$176,388

Indigent Burials

- Mandated by State Law - \$13,000 per year
 - \$600/each – contracted with local mortuaries to perform the service

Other Items

- Motor Vehicle Transaction Processing costs up 12.5% - \$60,000
- Postage increased by 7.4% in 2024 (from \$0.68 to \$0.73)
 - Currently we are not allocating postage costs to the departments
- Subsidy to other funds
 - Transfer to E-911 (\$200K)
 - CJC (\$190K)
- Anticipating increase in external auditor costs

Termination Pool

- Fund by charging 1.5% premium to gross payroll - \$1.5M per year
- Use to pay OPEB, Sick Leave, and Annual payout upon separation
- Will account for in an internal service fund (similar to dental insurance)

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Item	Amount
Actuary Fees (pay every other year)	\$(17,500)
Travel and training – UAC related	(7,000)
Travel and training – non UAC related	(7,700)
Total	\$(32,200)

Equipment Contracts (folding machine)	\$(2,292)
Fraud Hotline	(3,000)
	\$(5,292)

Controller's Office



Mission Statement

To ensure transparent reporting, accurate accounting, and the fair administration of property taxes for the citizens of Davis County.

Prior Year Inputs/Outputs

Full-Time Employees (2025): 17

- Recognized for the 31st consecutive year by the Government Finance Officers Association for excellence in financial reporting.
- Oversaw the administration of the County budget including expenditures in excess of \$330M and revenues of \$307M.
- Managed the on-going financial impact of the COVID-19 pandemic including the State and Local Fiscal Recovery Funds Projects.

Administered as of 9/18/2025:

- 579 Tax Appeals Processed
- 9,173 Abatement issued (8334 Veteran, 762 Circuit Breaker, 77 Blind)

Issued multiple audit and policy recommendations to the County Commission for consideration and implementation.

Core Functions & Services

Davis County Controller:

- **Function:** Countywide Administration of Budget, Finance/Accounting, Purchasing & External Reporting
Added Value: Ensure that appropriate administration of taxpayer funds occurs in Davis County Government.
- **Function:** Tax Administration
Added Value: Ensure that an equitable tax system exists within Davis County as well as providing citizens with a fair appeal system when grievances occur.
- **Function:** Oversee the Internal Audit function of all County Departments.
Added Value: Work to identify fraud, waste, abuse, insufficient internal controls and opportunities for training within Davis County. Report to the Audit Committee for consideration and action.

Controller's Office



Current Year Projected Outcomes

The Controller's Office has actively worked to manage the financial effects of the pandemic. Our efforts have included recommending conservative management of countywide budgets, updating financial policies with industry best practices, and conducting internal audits to minimize waste and abuse of taxpayer funds. While some recommendations have been implemented, the County Commission will need to address significant financial issues in 2026.

The Controller's Office staff has worked throughout the year to streamline and fully utilize the capabilities of the Tyler Munis Enterprise (ERP) system. This system's ability to provide cost accounting is critical to addressing the financial challenges currently facing the County. We are also directing and assisting with the implementation of other critical systems, including asset management, human resource management, payroll, and timekeeping. This process has required, and will continue to require, reviewing and updating County policies and practices to better reflect current industry best practices.

The Tax Administration Division continues to increase public outreach to veterans and at-risk populations who qualify for applicable tax abatements. By doing so, we hope to better serve these vulnerable populations. Additionally, the division provides a transparent and equitable way for citizens to appeal property valuations by acting as the Clerk of the Board of Equalization.

Finally, the Controller's Office continues its work to comply with the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF). In 2025, several projects progressed into the design and construction phases, while others were completed. All SLFRF funds must be spent by December 31, 2026.

Controller's Office



2026 Budget Initiatives

- **Financial Planning:** We'll make a focused effort to improve the budget and forecasting process for future years, with an emphasis on the long-term sustainability of County services.
- **Technology & Efficiency:** The office will continue to embrace technology to better manage the County's finances. This includes updating payment methods and continuing the implementation of the Tyler ERP system to reduce the time needed for staff to perform tasks.
- **Policy & Procedures:** We will continue to update and revise financial policies, procedures, and practices to align with industry best practices.
- **Community Outreach:** The Tax Administration Division will continue its outreach efforts to better serve at-risk populations.