

# Davis County

## Summary of Adjustments to the 2025 Operating and Capital Budgets

Description	Revenues	Expenditures
<b>New Spending</b>		
2026 Library Sales Tax Bond Debt Service		\$ 71,813.00
Attorney contract increased due to increased case load.		\$ 52,480.00
Increased number & complexity of appeals.		\$ 100,000.00
West Davis Corridor		\$ 12,000,000.00
Door Lock Panels, Switches		\$ 80,000.00
Forensic Interviewer Grant	\$ 14,700.00	\$ 14,700.00
<b>New Spending Total</b>	<b>\$ 14,700.00</b>	<b>\$ 12,318,993.00</b>
<b>Transfers between departments</b>		
Transfer to Surveyor from Controller		\$ 2,300.00
Transfer from Controller to Surveyor		\$ (2,300.00)
<b>Transfers between departments Total</b>		<b>\$ -</b>
<b>Accounting Correction</b>		
Reclassify inmate services from Internal Service to General Fund		\$ (4,409,518.00)
Reclassify inmate services to General Fund		\$ 4,409,518.00
Eliminate General fund transfers, record as expense	\$ 3,392,309.00	
Eliminate inmate services transfers, record as expense	\$ (3,392,309.00)	
Move Budget for Animal Shelter to Capital Projects	\$ 8,200,000.00	\$ 8,200,000.00
Change Animal Shelter Construction Accounts		\$ (8,782,492.00)
Animal Shelter Construction Accounts		\$ 8,782,492.00
<b>Accounting Correction Total</b>	<b>\$ 8,200,000.00</b>	<b>\$ 8,200,000.00</b>
<b>Grand Total</b>	<b>\$ 8,214,700.00</b>	<b>\$ 20,518,993.00</b>

Department Name	Dept #	Account Name	Account #	Expense	Revenue	Description	Category	Hearing
Surveyor	1010147	Operating Expense Reduction	540693	\$ 2,300		Transfer to Surveyor from Controller	Transfers between departments	Yes
Controller	1010141	Travel / Education & Training	548230	\$ (2,300)		Transfer from Controller to Surveyor	Transfers between departments	Yes
Library	2310580	Buildings And Grounds	560260	\$ (30,000)		Accounting Correction	Library Adjustments	No
Library	2310580	Software Maintenance	555265	\$ 30,000		Accounting Correction	Library Adjustments	No
HR/Legal Defenders	1010126	Appellate Attorney	555345	\$ 100,000		Increased number & complexity of appeals.	New Spending	Yes
HR/Legal Defenders	1010126	Legal Defender #9	555339	\$ 9,828		Attorney contract increased due to increased case load.	New Spending	Yes
HR/Legal Defenders	1010126	Legal Defender #8	555338	\$ 9,528		Attorney contract increased due to increased case load.	New Spending	Yes
HR/Legal Defenders	1010126	Legal Defender #25	555355	\$ 33,124		Attorney contract increased due to increased case load.	New Spending	Yes
Inmate Services	5280682	Pt Medical	555311	\$ (4,409,518)		Reclassify inmate services from Internal Service to General Fund	Accounting Correction	Yes
Corrections	1020230	Pt Medical	555311	\$ 4,409,518		Reclassify inmate services to General Fund	Accounting Correction	Yes
Non Departmental	1010150	Transfers	492100		\$ 3,392,309	Eliminate General fund transfers, record as expense	Accounting Correction	Yes
Inmate Services	5280682	Transfers	492100		\$ (3,392,309)	Eliminate inmate services transfers, record as expense	Accounting Correction	Yes
Animal Care	1320253	Operating Supplies	540250	\$ 129,031		Accounting Correction	Accounting Correction	No
Animal Care	1320253	Building Improvements	620740	\$ (129,031)		Accounting Correction	Accounting Correction	No
Sales Tax Bonds	3350751	Bond Interest	580820	\$ 69,813		2026 Library Sales Tax Bond Debt Service	New Spending	Yes
Sales Tax Bonds	3350751	Bond Fees	580830	\$ 2,000		2026 Library Sales Tax Bond Debt Service	New Spending	Yes
Corridor Preservation	2615432		530292	\$ 12,000,000		West Davis Corridor	New Spending	Yes
Health	1530311	Computer Equipment	540643	\$ 80,000		Door Lock Panels, Switches	New Spending	Yes
Capital Health	4610930	Building Purchase	620721	\$ (55,000)		ARCHITECT FEES	Transfers between departments	No
Capital Health	4610930	Architect	620721	\$ 55,000		ARCHITECT FEES	Transfers between departments	No
Capital Health	4610930	Building Purchase	620721	\$ (170,000)		EMISSISON BUILDING DEMOLITION	Transfers between departments	No
Capital Health	4610930	Construction	620721	\$ 170,000		EMISSISON BUILDING DEMOLITION	Transfers between departments	No
Fleet	6420210	Vehicles	650745	\$ (3,199,000)		Accounting Correction	Transfers between departments	No
Fleet	6420253	Vehicles	650745	\$ (620,000)		Accounting Correction	Transfers between departments	No
Fleet	6440410	Vehicles	650745	\$ (284,276)		Accounting Correction	Transfers between departments	No
Fleet	6440430	Vehicles	650745	\$ (234,086)		Accounting Correction	Transfers between departments	No
Fleet	6410145	Vehicles	650745	\$ (200,400)		Accounting Correction	Transfers between departments	No
Fleet	6420230	Vehicles	650745	\$ (177,000)		Accounting Correction	Transfers between departments	No
Fleet	6410325	Vehicles	650745	\$ (150,000)		Accounting Correction	Transfers between departments	No
Fleet	6410172	Vehicles	650745	\$ (108,500)		Accounting Correction	Transfers between departments	No
Fleet	6410147	Vehicles	650745	\$ (70,000)		Accounting Correction	Transfers between departments	No
Fleet	6430311	Vehicles	650745	\$ (37,500)		Accounting Correction	Transfers between departments	No
Fleet	6420217	Vehicles	650745	\$ (4,115)		Accounting Correction	Transfers between departments	No
Fleet	6440152	Vehicles	650745	\$ 5,084,877		Accounting Correction	Transfers between departments	No
CJC	1710169	Misc Services	550620	\$ 14,700		Forensic Interviewer Grant	New Spending	Yes
CJC	1710169	Childrens Just Ctr	495140		\$ 14,700	Forensic Interviewer Grant	New Spending	Yes
Tourism	1810170	Promotions	530204	\$ (10,250)		Organizational Strategic Plan	Transfers between departments	No
Tourism	1810170	Contract Services	550621	\$ 10,250		Organizational Strategic Plan	Transfers between departments	No
Information Technology	1010136	Software Maintenance	555265	\$ (55,626)		Shifting security related purchases from software to hardware	Transfers between departments	No
Information Technology	1010136	Computer Equip	540643	\$ 55,626		Shifting security related purchases from software to hardware	Transfers between departments	No
Animal Care	1302053	Architect	600701	\$ (1,500,000)		Change Animal Shelter Construction Accounts	Accounting Correction	Yes
Animal Care	1302053	Construction	600702	\$ (6,882,492)		Change Animal Shelter Construction Accounts	Accounting Correction	Yes
Animal Care	1302053	Ffe	600703	\$ (400,000)		Change Animal Shelter Construction Accounts	Accounting Correction	Yes
Animal Care	1302053	Transfers Out	590910	\$ 8,200,000		Move Budget for Animal Shelter to Capital Projects	Accounting Correction	Yes
Capital Projects	4510910	Transfers In	492100		\$ 8,200,000	Move Budget for Animal Shelter to Capital Projects	Accounting Correction	Yes
Capital Projects	4510910	Architect	600701	\$ 1,500,000		Animal Shelter Construction Accounts	Accounting Correction	Yes
Capital Projects	4510910	Construction	600702	\$ 6,882,492		Animal Shelter Construction Accounts	Accounting Correction	Yes
Capital Projects	4510910	Ffe	600703	\$ 400,000		Animal Shelter Construction Accounts	Accounting Correction	Yes