Budgeting and Budgetary Control

As more fully explained in Note 1 of the Notes to the Financial Statements, annual budgets are prepared and adopted before December 31 for the calendar year commencing the following January 1 in accordance with the Uniform Fiscal Procedures Act for Utah Counties. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the division level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the General Fund, special revenue, debt service, and capital projects funds are legally required and are prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

The budgetary comparison schedules presented in this section of the report are for the General Fund and each of the County's major special revenue funds. Budgetary comparison schedules for the County's other governmental funds are included as Supplementary Information. Original budgets represent the revenue estimates and spending authorized by the Board of County Commissioners prior to January 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the County Commissioners through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Changes in Assumptions

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

DAVIS COUNTY

EXHIBIT L
(Page 1 of 3)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
REVENUES:				
Taxes:				
General property taxes - current	$ 33,483,675	$ 32,497,071	$ 32,626,777	$ 129,706
General property taxes - delinquent	560,000	560,000	490,159	(69,841)
Penalties and interest on delinquent taxes	655,000	655,000	590,320	(64,680)
Fee-in-lieu	2,575,000	2,575,000	2,377,635	(197,365)
Sales tax	17,000,000	17,000,000	16,753,745	(246,255)
Total taxes	54,273,675	53,287,071	52,838,636	(448,435)
Licenses and permits:				
Marriage licenses	77,400	77,400	68,600	(8,800)
Animal licenses	220,000	220,000	219,037	(963)
Total licenses and permits	297,400	297,400	287,637	(9,763)
Fines and forfeitures				
Justice court	875,000	875,000	812,997	(62,003)
Total fines and forfeitures	875,000	875,000	812,997	(62,003)
Intergovernmental and grant revenue:				
Federal - emergency services	76,701	76,701	67,535	(9,166)
Federal payment in lieu of taxes	99,000	99,000	107,665	8,665
State grants:				
State forest service	7,000	7,000	7,000	-
Victim services	124,216	124,216	141,216	17,000
Children's justice centers	201,591	201,591	146,938	(54,653)
Drug court grant	92,000	92,000	113,816	21,816
DUI grant	203,000	203,000	216,543	13,543
Other	399,397	304,979	334,839	29,860
Total intergovernmental and grant revenue	1,202,905	1,108,487	1,135,552	27,065
Charges for services:				
Clerk fees	192,800	192,800	194,299	1,499
Recorder fees	1,500,000	1,500,000	2,812,332	1,312,332
A.L.S. fees	138,000	138,000	181,677	43,677
Sheriff fees	1,196,598	1,196,598	1,434,437	237,839
Jail fees	6,583,151	6,583,151	6,449,605	(133,546)
Drug court participation fees	11,000	11,000	11,652	652
Surveyor filing fees	4,000	4,000	3,862	(138)
Animal shelter fees	1,019,015	1,024,746	1,285,184	260,438
Causeway user fees	240,000	240,000	239,410	(590)
Miscellaneous fees	68,100	68,100	74,725	6,625
Total charges for services	10,952,664	10,958,395	12,687,183	1,728,788
Interest	110,000	110,000	488,554	378,554

(Continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Other:				
Rent	145,958	145,958	145,436	(522)
Sundry:				
Public defender	190,000	190,000	203,233	13,233
Information systems	410,000	410,000	363,532	(46,468)
Clerk/Auditor	381,066	381,066	579,512	198,446
Attorney	15,000	15,000	31,453	16,453
Children's Justice Center	12,120	12,120	12,627	507
Treasurer	150	150	3,840	3,690
Surveyor	300	300	210	(90)
Miscellaneous	163,573	169,339	664,428	495,089
Total other revenues	1,318,167	1,323,933	2,004,271	680,338
TOTAL REVENUES	69,029,811	67,960,286	70,254,830	2,294,544
EXPENDITURES				
General government:				
Commissioners	952,155	955,155	891,957	63,198
Drug court	278,647	278,647	232,342	46,305
Justice court	785,128	838,128	811,949	26,179
Legal defender	2,216,256	2,251,256	2,250,517	739
Pre-trial services	322,401	322,401	258,672	63,729
Human Resources	1,493,163	1,488,163	1,424,713	63,450
Information systems	7,608,550	7,282,406	5,905,189	1,377,217
Clerk/Auditor	3,669,354	3,693,266	3,679,563	13,703
Treasurer	618,539	618,539	584,708	33,831
Recorder	1,540,712	1,540,712	1,305,892	234,820
Attorney	5,745,206	5,767,216	5,724,190	43,026
Assessor	3,286,317	3,286,317	3,171,701	114,616
Surveyor	778,686	778,686	693,549	85,137
Victim services	405,192	405,192	389,856	15,336
Children's Justice Center	339,451	339,451	332,030	7,421
Community and Economic Development	1,415,021	1,350,021	1,082,235	267,786
USU AG Extension	234,250	234,450	234,272	178
Non-departmental	4,144,375	3,830,135	3,033,921	796,214
Total general government	35,833,403	35,260,141	32,007,256	3,252,885
Public safety:				
Sheriff	13,483,986	13,460,986	12,809,900	651,086
Paramedic	1,537,500	1,537,500	1,544,520	(7,020)
State forest fire protection	50,000	50,000	10,587	39,413
Jail	19,657,145	19,498,145	18,793,643	704,502
Search and rescue	20,000	20,000	17,767	2,233
Animal care and control	2,253,126	2,264,623	2,158,183	106,440
Total public safety	37,001,757	36,831,254	35,334,600	1,496,654
Public health - poor and indigent	9,000	9,000	8,550	450
Public works - vehicle maintenance	405,376	405,376	387,107	18,269

(Continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Capital outlay	1,258,300	1,643,247	1,378,810	264,437
Debt service - capital lease	-	69,097	69,097	-
TOTAL EXPENDITURES	74,507,836	74,218,115	69,185,420	5,032,695
EXCESS (DEFICINECY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,478,025)	(6,257,829)	1,069,410	7,327,239
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	525,500	525,500	132,267	(393,233)
Transfers in	6,144,061	6,962,919	6,708,480	(254,439)
Transfers out	(1,921,512)	(1,921,512)	(1,920,885)	627
Total other financing sources (uses), net	4,748,049	5,566,907	4,919,862	(647,045)
NET CHANGE IN FUND BALANCE	(729,976)	(690,922)	5,989,272	6,680,194
FUND BALANCE - Beginning of year	23,496,893	26,392,528	26,392,528	-
Adjustment to beginning fund balance	67,819	67,819	67,819	-
FUND BALANCE - End of year	$ 22,834,736	$ 25,769,425	$ 32,449,619	$ 6,680,194

(Concluded)