



Davis School District

LEARNING FIRST

FINAL LEGAL & PROPOSED BUDGET REPORTS

FINAL LEGAL BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2025

PROPOSED BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2026

JUNE 01, 2025

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2026

GENERAL FUND - REVENUE

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 INITIAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - LOCAL REVENUE SOURCES:							
1110 Basic Program Levy	68,859,747	58,043,948	60,647,048	60,110,005	60,075,336	-0.06%	-34,669
1112 Voted Leeway	52,853,605	53,172,553	52,617,918	52,681,629	62,531,947	18.70%	9,850,318
1114 Board Local Levy	57,605,428	57,218,290	56,435,634	56,435,634	56,491,448	0.10%	55,814
TOTAL TAXES	179,318,780	168,434,791	169,700,600	169,227,268	179,098,731	5.83%	9,871,463
1310 Tuitions & Fees	1,595,217	2,439,626	2,536,500	2,714,039	2,741,200	1.00%	27,161
1500 Earnings on Investments	9,646,964	17,608,456	19,695,000	16,791,791	13,395,809	-20.22%	-3,395,982
1800 Community Serv Activities	248,154	267,013	257,700	292,342	295,300	1.01%	2,958
1990 Other Misc Local Revenue	9,220,155	8,187,552	8,279,300	6,837,306	6,905,700	1.00%	68,394
1999 Interfund Indirect Charges	1,778,303	1,805,542	1,817,900	1,773,757	1,791,500	1.00%	17,743
TOTAL LOCAL REVENUE SOURCES	\$201,807,573	\$198,742,980	\$202,287,000	\$197,636,503	\$204,228,240	3.34%	\$6,591,737
3000 - REGULAR BASIC PROGRAM							
3010 Regular School WPU, K-12	208,075,691	239,441,518	252,533,267	249,567,168	257,466,469	3.17%	7,899,301
3013 Foreign Exchange	145,368	145,520	139,314	139,314	139,314	0.00%	0
3020 Professional Staff	26,189,528	27,819,054	28,870,876	29,139,212	0	-100.00%	-29,139,212
SUBTOTAL - REG BASIC PROGRAM	\$234,410,587	\$267,406,092	\$281,543,457	\$278,845,694	\$257,605,783	-7.62%	-\$21,239,911
3000 - RESTRICTED BASIC PROGRAM							
3105 Special Education Add-on	36,536,716	41,165,979	44,893,320	44,577,533	47,155,185	5.78%	2,577,652
3110 Special Ed Self-Contained	3,975,456	3,727,309	3,968,127	3,968,127	4,075,157	2.70%	107,030
3115 Special Ed Preschool	5,205,213	5,255,710	5,598,284	5,598,284	5,880,766	5.05%	282,482
3120 Ext Year Program-SMH	532,132	681,377	195,482	194,122	204,853	5.53%	10,731
3125 Special Ed Impact Aid	848,273	918,864	963,590	963,590	490,931	-49.05%	-472,659
3155 Career & Tech Add-on	12,838,458	13,498,964	13,580,898	14,361,000	13,788,300	-3.99%	-572,700
3230 Class-Size Red K-3	18,029,364	18,747,378	19,340,604	19,268,297	19,593,408	1.69%	325,111
3209 Adult High Sch Completion	1,325,296	1,463,903	1,453,906	1,453,906	1,484,868	2.13%	30,962
3211 Gifted & Talented	457,129	475,987	475,987	424,966	424,966	0.00%	0
3212 Advanced Placement	418,114	418,940	418,940	414,343	414,343	0.00%	0
3213 Concurrent Enrollment	1,142,279	1,157,383	1,157,383	1,391,405	1,391,405	0.00%	0
3226 Students At-Risk - Add-On	4,446,726	6,182,374	8,073,168	8,094,975	8,419,206	4.01%	324,231
3220 At-Risk - Gang Prevention	203,469	149,741	149,741	0	0	0.00%	0
3221 Youth-in-Custody	2,368,898	1,825,409	2,368,898	1,421,731	1,421,731	0.00%	0
SUBTOTAL - RESTRICTED BASIC	\$88,327,523	\$95,669,318	\$102,638,328	\$102,132,279	\$104,745,119	2.56%	\$2,612,840

DAVIS SCHOOL DISTRICT
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For the Fiscal Year Ending June 30, 2026

GENERAL FUND - REVENUE (continued)

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
3000 - RELATED TO BASIC PROGRAM							
3200 Educator Professional Time	6,403,120	6,878,514	7,459,684	7,378,959	7,744,460	4.95%	365,501
3200 Flexible Allocation	0	183,036	183,191	181,126	26,952,537	#####	26,771,411
3400 Teacher Supplies & Materials	566,601	560,174	1,194,698	1,186,589	1,186,589	0.00%	0
3400 TSSP - Teacher Excellence	2,203,951	2,498,916	2,203,951	2,203,951	2,264,812	2.76%	60,861
3400 Grow Your Own Teachers	58,461	139,757	0	551,725	551,725	0.00%	0
3415 Pupii Transp-To & From Schl	9,175,634	10,898,895	9,892,585	9,892,585	10,495,899	6.10%	603,314
3468 School Nurses	115,683	0	0	0	0	0.00%	0
3500 Professional Learning Grants	378,943	1,536,397	0	2,160,415	0	-100.00%	-2,160,415
3500 Teen Centers	0	1,365,785	0	1,300,000	0	-100.00%	-1,300,000
3500 Student Health & Counseling	2,198,630	2,169,762	2,148,797	2,148,797	1,923,327	-10.49%	-225,470
3520 Trust Lands	9,461,544	9,897,798	10,243,284	10,243,284	10,648,008	3.95%	404,724
3521 Teacher & Student Success Act	16,439,161	19,088,312	20,414,367	20,399,451	23,405,627	14.74%	3,006,176
3555 Voted Leeway	37,595,684	36,118,562	42,282,776	42,395,668	48,298,042	13.92%	5,902,374
3560 Board Leeway	7,172,896	22,605,583	12,520,295	12,164,474	5,838,099	-52.01%	-6,326,375
3635 Dual Immersion	168,224	306,117	306,117	288,478	288,478	0.00%	0
3640 Early Intervention (USOE)	1,849,448	0	0	0	0	0.00%	0
3655 Digital Teaching and Learning	2,610,969	1,927,699	1,927,699	1,914,267	1,750,000	-8.58%	-164,267
3700 Other State Revenue	626,178	81,000	833,030	1,876,255	6,916,168	268.62%	5,039,913
3700 STEM Center Grants	877,359	861,724	1,015,171	1,160,970	1,160,970	0.00%	0
3710 Driver Education	781,445	884,741	794,741	650,000	650,000	0.00%	0
3799 Library Books and Resources	78,353	0	0	0	0	0.00%	0
3800 Supplement / Deferred Prog Re	-2,555,378	5,079,117	1,493,796	923,640	0	-100.00%	-923,640
3800 School Safety and Support	0	0	4,936,885	500,000	0	-100.00%	-500,000
3805 State Reading Achievement	1,234,737	1,178,853	0	0	0	0.00%	0
3876 Educator Salary Adjustments	19,738,539	40,147,376	42,518,542	42,580,946	48,931,344	14.91%	6,350,398
3900 Counseling Military Families	280,478	719,522	500,000	325,000	325,000	0.00%	0
3900 Medicaid (State portion)	1,366,320	1,627,431	1,366,320	1,366,320	1,366,320	0.00%	0
3900 Early Intervention (State portion)	1,247,983	1,446,925	1,362,486	1,483,317	1,483,317	0.00%	0
SUBTOTAL - RELATED TO BASIC	120,016,502	168,201,996	165,598,415	165,276,217	202,180,722	22.33%	36,904,505
TOTAL REVENUE STATE SOURCES .	\$442,813,073	\$531,277,406	\$549,780,200	\$546,254,190	\$564,531,624	3.35%	\$18,277,434

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GENERAL FUND - REVENUE (continued)

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
4000 - REVENUE FEDERAL SOURCES:							
4101 Title VIII - Impact Aid	946,802	1,815,482	1,428,500	950,000	950,000	0.00%	0
4300 ROTC Teacher Reimbursement	66,703	65,259	73,376	85,593	85,593	0.00%	0
4300 STEM Grants	675,460	866,553	728,161	435,000	435,000	0.00%	0
4320 Headstart	6,716,985	6,787,351	6,776,340	7,024,896	7,024,896	0.00%	0
4330 Title VII A - Indian Education	55,160	62,063	62,063	60,153	60,153	0.00%	0
4500 Title II A - Teacher Quality	1,248,542	1,221,187	1,161,676	1,313,671	1,313,671	0.00%	0
4511 Title I Grants	3,414,393	3,233,103	3,248,000	6,478,023	6,478,023	0.00%	0
4522 IDEA Part B - Pre-Schl	331,813	339,916	339,916	338,672	338,672	0.00%	0
4524 IDEA Part B Special Ed Formula	11,857,695	12,795,562	12,585,090	12,396,322	12,396,322	0.00%	0
4530 CTE Federal Funds	809,243	739,348	739,348	845,007	845,007	0.00%	0
4541 Title III SC - English Lang. Acq	249,901	248,887	248,886	248,830	248,830	0.00%	0
4580 Adult Basic Education	416,811	557,525	557,525	578,560	578,560	0.00%	0
4600 21st Century After School	678,746	761,186	1,265,430	503,499	503,499	0.00%	0
4600 Other Federal Rev (thru State)	360,198	295,267	0	0	0	0.00%	0
4600 Early Intervention (Federal)	532,228	617,071	581,061	632,592	632,592	0.00%	0
4700 Americorps	50,300	136,914	134,420	232,034	232,034	0.00%	0
4700 Workforce Services Grants	610,172	991,533	1,223,484	1,321,149	1,321,149	0.00%	0
4700 Other Federal Revenue	316,277	7,486,486	7,617,609	229,254	229,254	0.00%	0
4200 CARES ESSER II ESSER III	27,461,592	7,552,572	0	0	0	0.00%	0
4200 ARP American Rescue Plan	1,443,173	904,852	0	437,516	0	-100.00%	-437,516
4800 Title IV - Student Support	428,600	402,915	604,195	402,704	402,704	0.00%	0
4900 Other Direct Grants	390,164	148,064	394,116	488,000	488,000	0.00%	0
4901 Medicaid Admin Outreach	551,627	779,103	469,065	431,440	431,440	0.00%	0
4940 Medicaid Fee for Service	3,605,171	3,250,461	4,839,139	2,657,000	2,657,000	0.00%	0
TOTAL REVENUE FEDERAL SOURCES	\$63,217,756	\$52,058,660	\$45,077,400	\$38,089,915	\$37,652,399	-1.15%	-437,516
5200 Interfund Transfer	0	0	0	0	0	0.00%	0
5800 Use of Fund Balance	0	0	0	0	0	0.00%	0
GRAND TOTAL REVENUE - GENERAL	\$707,838,402	\$782,079,046	\$797,144,600	\$781,980,608	\$806,412,263	3.12%	\$24,431,656

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2026

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	413,858,963	465,148,617	491,648,500	487,572,123	510,114,790	4.62%	22,542,667
210 Retirement	80,228,296	88,942,375	94,434,700	91,063,930	95,098,500	4.43%	4,034,570
220 Social Security	29,780,434	33,385,392	36,621,900	35,738,008	37,292,500	4.35%	1,554,492
240 Health Insurance	68,315,771	70,001,107	71,835,800	69,192,247	71,633,200	3.53%	2,440,953
270 Industrial Insurance	973,248	1,045,145	1,274,300	1,074,291	1,074,300	0.00%	9
280 Other Benefits	48,429	40,393	36,200	128,522	128,500	-0.02%	-22
TOTAL BENEFITS	179,346,178	193,414,412	204,202,900	197,196,998	205,227,000	4.07%	8,030,002
300 Professional Services	8,087,476	11,427,139	11,033,000	13,408,563	13,446,900	0.29%	38,337
400 Repair / Rental of Equipment	2,699,829	3,185,846	3,053,900	3,654,241	3,659,900	0.15%	5,659
500 Misc. Purchased Services	7,816,799	9,620,157	10,277,900	9,315,896	9,321,100	0.06%	5,204
TOTAL PURCHASED SERV.	18,604,104	24,233,142	24,364,800	26,378,700	26,427,900	0.19%	49,200
600 Supplies & Materials	67,216,115	72,167,421	73,761,200	64,016,445	61,268,673	-4.29%	-2,747,772
700 Equipment	5,244,721	392,603	2,653,600	3,066,956	3,072,100	0.17%	5,144
800 Fees & Misc. Expenses	512,209	-97,074	513,600	301,813	301,800	0.00%	-13
TOTAL EXPENDITURES	\$684,782,290	\$755,259,121	\$797,144,600	\$778,533,035	\$806,412,263	3.58%	\$27,879,228
Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL EXPENDITURES & OTHER USE	684,782,290	755,259,121	797,144,600	778,533,035	806,412,263	3.58%	27,879,228

GENERAL FUND - EXPENDITURE SUMMARY BY FUNCTION

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - INSTRUCTION	466,675,391	520,488,714	550,712,600	532,807,406	553,022,663	3.79%	20,215,257
2100 - STUDENT SUPPORT SERVICES	28,904,260	32,722,418	34,939,100	33,254,873	34,816,100	4.69%	1,561,227
2200 - INSTRUCTIONAL SUPPORT	30,844,875	33,016,487	34,572,400	33,197,145	33,506,700	0.93%	309,555
2300 - GENERAL ADMINISTRATION	4,880,000	5,123,597	5,308,500	5,393,830	5,498,500	1.94%	104,670
2400 - SCHOOL ADMINISTRATION	49,616,369	53,797,977	55,151,000	56,394,968	58,657,000	4.01%	2,262,032
2500 - CENTRAL	22,136,649	23,774,099	24,852,800	24,554,136	25,569,600	4.14%	1,015,464
2600 - OPERATIONS & MAINTENANCE	62,182,849	70,418,121	72,968,400	73,708,643	75,260,000	2.10%	1,551,357
2700 - STUDENT TRANSPORTATION	19,541,897	15,917,708	18,639,800	19,222,034	20,081,700	4.47%	859,666
3300 - COMMUNITY SERVICES	0	0	0	0	0	0.00%	0
TOTAL EXPENDITURES	684,782,290	755,259,121	797,144,600	778,533,035	806,412,263	3.58%	27,879,228
Increase to Fund Balance	0	0	0	-5,500,000	0		5,500,000
TOTAL EXPENDITURES & OTHER USE	684,782,290	755,259,121	797,144,600	773,033,035	806,412,263	4.32%	33,379,228

GENERAL FUND - REVENUE SUMMARY BY SOURCE

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - TAX REVENUE	179,318,780	168,434,791	169,700,600	169,227,268	179,098,731	5.83%	9,871,463
1900 - OTHER LOCAL REVENUE	22,488,793	30,308,189	32,586,400	28,409,235	25,129,509	-11.54%	-3,279,726
3000 - STATE REVENUE	442,813,073	531,277,406	549,780,200	546,254,190	564,531,624	3.35%	18,277,434
4000 - FEDERAL REVENUE	63,217,756	52,058,660	45,077,400	38,089,915	37,652,399	-1.15%	-437,516
5000 - OTHER REVENUE SOURCES	0	0	0	0	0	0.00%	0
GRAND TOTAL - GENERAL FUND	\$707,838,402	\$782,079,046	\$797,144,600	\$781,980,608	\$806,412,263	3.12%	\$24,431,656

DAVIS SCHOOL DISTRICT
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GENERAL FUND - EXPENDITURES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - INSTRUCTION							
131 Sal-Teachers	250,306,155	282,348,942	299,396,600	292,990,632	307,012,800	4.79%	14,022,168
132 Sal-Substitutes	3,965,280	5,262,393	5,461,900	5,649,790	5,649,790	0.00%	0
160 Sal-Teacher Assistants	36,710,149	42,750,718	44,828,400	46,912,024	48,436,700	3.25%	1,524,676
TOTAL SALARIES	290,981,584	330,362,053	349,686,900	345,552,446	361,099,290	4.50%	15,546,844
210 Retirement	55,712,226	62,411,093	66,785,600	63,969,131	67,048,100	4.81%	3,078,969
220 Social Security	21,152,798	23,897,827	26,710,500	25,730,635	26,916,900	4.61%	1,186,265
240 Insurance	47,569,343	48,945,423	50,163,900	47,314,653	49,018,000	3.60%	1,703,347
270 Workers Compensation	973,248	1,045,145	1,274,300	1,074,291	1,074,300	0.00%	9
290 Other Misc Benefits	36,296	20,455	17,100	116,477	116,500	0.02%	23
TOTAL BENEFITS	125,443,911	136,319,943	144,951,400	138,205,187	144,173,800	4.32%	5,968,613
300 Professional Services	5,435,075	7,422,666	7,253,500	8,487,902	8,487,900	0.00%	-2
400 Repair/Rental of Equip	256,288	293,107	269,700	326,721	326,700	-0.01%	-21
500 Misc. Purchased Services	2,576,999	3,464,173	3,971,900	3,705,024	3,705,000	0.00%	-24
TOTAL PURCHASED SERV.	8,268,362	11,179,946	11,495,100	12,519,647	12,519,600	0.00%	-47
610 Supplies	17,252,028	16,377,206	17,063,100	17,757,313	17,757,300	0.00%	-13
641 Textbooks	3,981,812	2,966,506	9,500,000	7,695,437	8,395,400	9.10%	699,963
650 Instructional Technology	19,058,530	20,940,022	15,768,400	8,937,173	6,937,173	-22.38%	-2,000,000
680 Other Material	687,226	1,988,118	1,635,900	1,791,626	1,791,600	0.00%	-26
TOTAL SUPPLIES	40,979,596	42,271,852	43,967,400	36,181,549	34,881,473	-3.59%	-1,300,076
700 Equipment	608,329	354,920	221,800	348,539	348,500	-0.01%	-39
800 Other	393,609	0	390,000	38	0	-100.00%	-38
TOTAL INSTRUCTION	466,675,391	520,488,714	550,712,600	532,807,406	553,022,663	3.79%	20,215,257
2100 - STUDENT SUPPORT SERVICES							
141 Sal-Social Work	1,902,950	2,397,353	2,405,100	2,515,903	2,597,700	3.25%	81,797
142 Sal-Guidance	12,391,313	13,775,326	14,282,900	14,288,146	15,052,500	5.35%	764,354
143 Sal-Nurses	1,552,896	1,580,920	1,649,700	1,588,533	1,720,200	8.29%	131,667
144 Sal-Psychologists	2,822,148	3,347,555	3,491,900	3,710,849	3,831,500	3.25%	120,651
152 Sal-Clerical	196,414	128,769	129,000	126,853	131,000	3.27%	4,147
TOTAL SALARIES	18,865,721	21,229,923	21,958,600	22,230,284	23,332,900	4.96%	1,102,616
210 Retirement	4,021,893	4,537,631	4,707,100	4,598,633	4,848,100	5.42%	249,467
220 Social Security	1,369,407	1,547,204	1,600,600	1,623,155	1,710,900	5.41%	87,745
240 Insurance	3,142,892	3,338,805	3,404,700	3,368,973	3,490,300	3.60%	121,327
TOTAL BENEFITS	8,534,192	9,423,640	9,712,400	9,590,761	10,049,300	4.78%	458,539
300 Professional Services	1,072,565	1,165,345	2,032,200	1,196,906	1,196,900	0.00%	-6
500 Misc. Purchased Services	110,908	149,006	161,100	124,455	124,500	0.04%	45
TOTAL PURCHASED SERV.	1,183,473	1,314,351	2,193,300	1,321,361	1,321,400	0.00%	39
600 Supplies	320,874	754,504	1,074,800	112,467	112,500	0.03%	33
700 Equipment	0	0	0	0	0	0.00%	0
800 Other	0	0	0	0	0	0.00%	0
TOTAL STUDENT SUPPORT SERVICE	28,904,260	32,722,418	34,939,100	33,254,873	34,816,100	4.69%	1,561,227

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GENERAL FUND - EXPENDITURES (continued)

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2200 - INSTRUCTIONAL STAFF SUPPORT							
115 Sal-Supervisors	8,572,534	9,064,229	9,362,300	8,941,439	8,832,000	-1.22%	-109,439
145 Sal-Media Certificated	2,126,539	2,349,146	2,489,000	2,483,814	2,564,500	3.25%	80,686
152 Sal-Clerical	2,716,265	2,821,633	2,915,900	2,886,452	2,980,300	3.25%	93,848
162 Sal-Media Aides	1,749,358	1,952,009	2,048,600	1,983,295	2,047,800	3.25%	64,505
184 School Technology Spec.	4,478,870	5,022,971	5,647,400	5,495,914	5,674,500	3.25%	178,586
TOTAL SALARIES	19,643,566	21,209,988	22,463,200	21,790,914	22,099,100	1.41%	308,186
210 Retirement	4,219,869	4,581,562	4,751,900	4,462,073	4,407,100	-1.23%	-54,973
220 Social Security	1,374,330	1,505,067	1,562,400	1,496,640	1,478,300	-1.23%	-18,340
240 Insurance	3,409,482	3,345,825	3,440,500	3,459,739	3,534,300	2.16%	74,561
290 Other Benefits	0	13,530	19,000	0	0	0.00%	0
TOTAL BENEFITS	9,003,681	9,445,984	9,773,800	9,418,452	9,419,700	0.01%	1,248
300 Professional Services	472,234	465,408	407,700	253,559	253,600	0.02%	41
400 Repair/Rental of Equipment	0	85	0	0	0	0.00%	0
500 Misc. Purchased Services	385,084	432,728	390,800	472,254	472,300	0.01%	46
TOTAL PURCHASED SERV.	857,318	898,221	798,500	725,813	725,900	0.01%	87
610 Supplies	1,129,589	1,281,060	1,431,500	1,153,962	1,154,000	0.00%	38
644 Library Books	172,799	99,220	105,000	105,000	105,000	0.00%	0
660 Audio / Visual Material	35,528	79,411	400	400	400	0.00%	0
800 Other	2,394	2,603	0	2,604	2,600	-0.15%	-4
TOTAL INSTRUCTIONAL STAFF SUPP	30,844,875	33,016,487	34,572,400	33,197,145	33,506,700	0.93%	309,555
2300 - GENERAL ADMINISTRATION							
114 Sal-Administrators	1,575,268	1,665,247	1,696,700	1,890,058	1,951,500	3.25%	61,442
152 Sal-Clerical	384,446	452,170	477,600	397,408	410,300	3.24%	12,892
TOTAL SALARIES	1,959,714	2,117,417	2,174,300	2,287,466	2,361,800	3.25%	74,334
210 Retirement	391,354	438,792	450,000	438,174	452,400	3.25%	14,226
220 Social Security	114,285	117,536	138,200	117,849	121,700	3.27%	3,851
240 Insurance	233,452	313,059	328,900	339,800	352,000	3.59%	12,200
290 Other Benefits	6,000	6,285	0	0	0	0.00%	0
TOTAL BENEFITS	745,091	875,672	917,100	895,823	926,100	3.38%	30,277
300 Professional Services	352,395	335,313	339,300	392,095	392,100	0.00%	5
500 Misc Services - Insurance	1,522,384	1,527,219	1,524,000	1,515,379	1,515,400	0.00%	21
TOTAL PURCHASED SERV.	1,874,779	1,862,532	1,863,300	1,907,474	1,907,500	0.00%	26
600 Supplies	240,234	253,556	293,800	189,713	189,700	-0.01%	-13
800 Other Fees / Dues	60,182	14,420	60,000	113,354	113,400	0.04%	46
TOTAL GENERAL ADMINISTRATION	4,880,000	5,123,597	5,308,500	5,393,830	5,498,500	1.94%	104,670

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GENERAL FUND - EXPENDITURES (continued)

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2400 - SCHOOL ADMINISTRATION							
121 Sal-Administrators	26,073,145	28,712,371	29,372,500	30,520,326	31,812,200	4.23%	1,291,874
152 Sal-Clerical	7,859,872	8,490,029	8,767,500	8,677,259	8,959,300	3.25%	282,041
TOTAL SALARIES	33,933,017	37,202,400	38,140,000	39,197,585	40,771,500	4.02%	1,573,915
210 Retirement	7,334,696	7,979,765	8,216,600	8,150,630	8,495,500	4.23%	344,870
220 Social Security	2,448,154	2,683,947	2,761,500	2,825,213	2,947,000	4.31%	121,787
240 Insurance	5,814,354	5,862,143	5,959,000	6,153,122	6,374,600	3.60%	221,478
TOTAL BENEFITS	15,597,204	16,525,855	16,937,100	17,128,965	17,817,100	4.02%	688,135
300 Professional Services	2,029	2,135	2,500	329	300	-8.81%	-29
500 Misc. Purchased Services	55,269	37,685	40,800	29,055	29,100	0.15%	45
TOTAL PURCHASED SERV.	57,298	39,820	43,300	29,384	29,400	0.05%	16
600 Supplies	5,070	4,296	5,000	13,428	13,400	-0.21%	-28
800 Other Fees / Dues	23,780	25,606	25,600	25,606	25,600	-0.02%	-6
TOTAL SCHOOL ADMINISTRATION	49,616,369	53,797,977	55,151,000	56,394,968	58,657,000	4.01%	2,262,032
2500 - CENTRAL							
100 Salaries	13,625,893	15,005,704	15,743,300	15,372,891	16,072,500	4.55%	699,609
210 Retirement	3,058,514	3,084,765	3,161,900	3,104,213	3,205,100	3.25%	100,887
220 Social Security	973,493	1,057,709	1,103,200	1,098,871	1,134,600	3.25%	35,729
240 Insurance	2,338,165	2,357,343	2,453,900	2,461,844	2,550,500	3.60%	88,656
TOTAL BENEFITS	6,370,172	6,499,817	6,719,000	6,664,928	6,890,200	3.38%	225,272
300 Professional Services	742,793	1,051,539	994,800	1,064,185	1,102,500	3.60%	38,315
400 Repair / Rental of Equipment	96,655	130,625	140,800	155,462	161,100	3.63%	5,638
500 Misc. Purchased Services	145,709	144,939	148,500	139,474	144,500	3.60%	5,026
TOTAL PURCHASED SERV.	985,157	1,327,103	1,284,100	1,359,121	1,408,100	3.60%	48,979
600 Supplies	1,049,323	1,067,855	1,060,000	1,012,575	1,049,000	3.60%	36,425
700 Equipment	107,652	43,967	45,400	144,621	149,800	3.58%	5,179
800 Other	-1,548	-170,347	1,000	0	0	0.00%	0
TOTAL BUSINESS SUPPORT SERVICES	22,136,649	23,774,099	24,852,800	24,554,136	25,569,600	4.14%	1,015,464

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GENERAL FUND - EXPENDITURES (continued)

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2600 - OPERATIONS & MAINTENANCE							
152 Sal - Sec & Clerical	424,125	476,758	1,534,800	527,327	544,500	3.26%	17,173
181 Sal - Supervisors	855,409	919,581	984,300	1,526,174	1,575,800	3.25%	49,626
182 Sal - Cust/ Maint Pers	25,141,396	27,255,860	29,275,400	29,274,634	31,726,100	8.37%	2,451,466
TOTAL SALARIES	26,420,930	28,652,199	31,794,500	31,328,135	33,846,400	8.04%	2,518,265
210 Retirement	4,230,318	4,559,421	4,938,400	4,976,437	5,213,200	4.76%	236,763
220 Social Security	1,733,278	1,884,420	2,027,700	2,119,508	2,223,400	4.90%	103,892
240 Insurance	4,576,632	4,649,192	4,859,200	4,903,440	5,080,000	3.60%	176,560
280 Unemployment Insurance	4,029	123	100	12,045	12,000	-0.37%	-45
TOTAL BENEFITS	10,544,257	11,093,156	11,825,400	12,011,430	12,528,600	4.31%	517,170
300 Professional Services	10,385	984,733	5,500	2,013,916	2,013,900	0.00%	-16
400 Repair / Rental of Equipment	2,256,058	2,685,984	2,594,500	3,109,352	3,109,400	0.00%	48
500 Misc. Purchased Services	2,917,267	3,750,209	3,946,200	3,131,570	3,131,600	0.00%	30
TOTAL PURCHASED SERV.	5,183,710	7,420,926	6,546,200	8,254,838	8,254,900	0.00%	62
600 Supplies / Utilities	19,951,378	23,168,789	22,715,900	22,077,048	20,592,900	-6.72%	-1,484,148
700 Equipment	82,574	83,051	86,400	37,192	37,200	0.02%	8
TOTAL OPERATIONS & MAINTENANC	62,182,849	70,418,121	72,968,400	73,708,643	75,260,000	2.10%	1,551,357
2700 - STUDENT TRANSPORTATION							
152 Sal - Clerical	312,352	330,381	643,100	561,704	580,000	3.26%	18,296
172 Sal - Bus Drivers	6,016,446	6,830,916	7,094,600	7,435,628	8,077,300	8.63%	641,672
173 Sal - Mechanics	942,261	1,066,198	1,102,000	1,125,944	1,162,500	3.25%	36,556
199 Sal - Other	1,157,479	1,141,438	848,000	689,126	711,500	3.25%	22,374
TOTAL SALARIES	8,428,538	9,368,933	9,687,700	9,812,402	10,531,300	7.33%	718,898
210 Retirement	1,259,426	1,349,346	1,423,200	1,364,639	1,429,000	4.72%	64,361
220 Social Security	614,689	691,682	717,800	726,137	759,700	4.62%	33,563
240 Insurance	1,231,451	1,189,317	1,225,700	1,190,676	1,233,500	3.60%	42,824
280 Other Benefits	2,104	0	0	0	0	0.00%	0
TOTAL BENEFITS	3,107,670	3,230,345	3,366,700	3,281,452	3,422,200	4.29%	140,748
400 Repair / Rental of Equipment	90,828	76,045	46,400	62,377	62,400	0.04%	23
500 Misc. Purchased Services	103,179	114,198	94,600	198,685	198,700	0.01%	15
TOTAL PURCHASED SERV.	194,007	190,243	141,000	261,062	261,100	0.01%	38
600 Supplies	3,331,724	3,186,878	3,107,400	3,170,303	3,170,300	0.00%	-3
700 Bus purchases	4,443,772	-91,938	2,300,000	2,534,000	2,534,000	0.00%	0
800 Other	36,186	33,247	37,000	162,815	162,800	-0.01%	-15
TOTAL STUDENT TRANSPORTATION	19,541,897	15,917,708	18,639,800	19,222,034	20,081,700	4.47%	859,666

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GENERAL FUND - EXPENDITURES (continued)

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
TOTAL EXPENSE-GENERAL FUND	684,782,290	755,259,121	797,144,600	778,533,035	806,412,263	3.58%	27,879,228
Increase/(decrease) in Total Fund Balance	0	0	0	-5,500,000	0	-100.00%	5,500,000
TOTAL EXPENDITURES & OTHER USES	684,782,290	755,259,121	797,144,600	773,033,035	806,412,263	4.32%	33,379,228
TOTAL REVENUE AND OTHER SOURCES	707,838,402	782,079,046	797,144,600	781,980,608	806,412,263	3.12%	24,431,655
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	23,056,112	26,819,925	0	8,947,573	0		-8,947,573
FUND BALANCES, BEGINNING	123,163,482	146,219,594	169,275,706	173,039,519	181,987,092		8,947,573
Budgeted Changes in Fund Balance	0	0	0	0	0		0
FUND BALANCES, ENDING	\$146,219,594	\$173,039,519	\$169,275,706	\$181,987,092	\$181,987,092		\$0

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STUDENT ACTIVITIES FUND - REVENUE

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1510 Interest on Investments	191,601	554,527	560,000	813,498	821,600	1.00%	8,102
1700 School Fees	14,222,638	15,587,512	21,616,000	22,108,616	19,329,700	-12.57%	-2,778,916
1900 Other Local Revenue	6,264,223	7,390,235	2,866,600	2,800,323	2,828,300	1.00%	27,977
TOTAL REVENUE	\$20,678,462	\$23,532,274	\$25,042,600	\$25,722,437	\$22,979,600	-10.66%	-\$2,742,837

STUDENT ACTIVITIES FUND - EXPENDITURES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	1,355,555	1,478,374	1,481,400	1,826,320	1,885,700	3.25%	59,380
210 Retirement	129,751	134,438	137,600	149,618	154,500	3.26%	4,882
220 Social Security	101,803	112,345	109,200	141,663	146,300	3.27%	4,637
TOTAL BENEFITS	231,554	246,783	246,800	291,281	300,800	3.27%	9,519
300 Professional Services	2,128,822	2,036,861	2,172,500	2,169,212	2,169,200	0.00%	-12
500 Misc. Purchased Services	472,602	702,593	789,200	204,499	204,500	0.00%	1
TOTAL PURCHASED SERV.	2,601,424	2,739,454	2,961,700	2,373,711	2,373,700	0.00%	-11
600 Supplies	16,975,695	18,470,576	20,243,300	21,045,266	18,233,500	-13.36%	-2,811,766
700 Furniture & Equipment	41,533	215,325	109,400	185,859	185,900	0.02%	41
TOTAL EXPENDITURES	21,205,761	23,150,512	25,042,600	25,722,437	22,979,600	-10.66%	-2,742,837
TOTAL REVENUE AND OTHER SOURCES	20,678,462	23,532,274	25,042,600	25,722,437	22,979,600	-10.66%	-2,742,837
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	-527,299	381,762	0	0	0		0
FUND BALANCE, BEGINNING	13,905,171	13,377,872	12,850,573	13,759,634	13,759,634		0
Budgeted Changes in Fund Balance	0	0	0	0	0		
FUND BALANCE, ENDING	\$13,377,872	\$13,759,634	\$12,850,573	\$13,759,634	\$13,759,634		\$0

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TAX INCREMENT FUND - REVENUES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES: 1195 Tax Increment collected by RDA	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
TOTAL REVENUE LOCAL SOURCES	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
TOTAL REVENUES	\$10,740,690	\$12,184,829	\$15,000,000	\$17,000,000	\$17,000,000	0.00%	\$0

TAX INCREMENT FUND - EXPENDITURES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
3300 - COMMUNITY SERVICES: 890 Tax Increment used by RDA's	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
TOTAL EXPENDITURES	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
TOTAL ALL EXPENDITURES	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
TOTAL REVENUE AND OTHER SOURCES	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	0	0	0	0	0		0
FUND BALANCES, BEGINNING	0	0	0	0	0		0
Budgeted Changes in Fund Balance			0	0	0		0
FUND BALANCES, ENDING	\$0	\$0	\$0	\$0	\$0		\$0

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CAPITAL OUTLAY FUND - REVENUES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES:							
1124 Cap Outlay/Debt Serv Levy	17,840,176	17,958,121	18,500,000	18,137,200	24,100,000	32.88%	5,962,800
1500 Earnings on Investments	5,057,223	6,594,786	6,000,000	6,000,000	6,000,000	0.00%	0
1900 Other Local Revenue	635,938	6,091,683	2,000,000	7,000,000	2,000,000	-71.43%	-5,000,000
TOTAL REVENUE LOCAL SOURCES	23,533,337	30,644,590	26,500,000	31,137,200	32,100,000	3.09%	962,800
3000 - REVENUE STATE SOURCES							
3900 Other State Sources	0	0	0	0	0	0.00%	0
3800 Capital and Technology Funding	8,081,706	0	0	0	0	0.00%	0
3650 Capital Outlay Equalization	0	0	876,500	496,033	5,500,000	1008.8%	5,003,967
TOTAL REVENUE STATE SOURCES	8,081,706	0	876,500	496,033	5,500,000	1008.80%	5,003,967
TOTAL REVENUE CAPITAL OUTLAY	31,615,043	30,644,590	27,376,500	31,633,233	37,600,000	18.86%	5,966,767
5000 - OTHER FINANCING SOURCES:							
5100 Sale of Bonds	140,000,000	0	100,000,000	200,000,000	100,000,000	-50.00%	-100,000,000
5300 Sale of Fixed Assets	7,394,217	582,985	0	0	0	0.00%	0
5500 Bond Premium	8,066,787	0	0	10,000,000	0	-100.00%	-10,000,000
5800 Decrease to Fund Balance	0	0	0	0	38,000,000	100.00%	38,000,000
TOTAL OTHER FINANCING SOURCES	155,461,004	582,985	100,000,000	210,000,000	138,000,000	-34.29%	-72,000,000
TOTAL REVENUE & OTHER FINANCING	\$187,076,047	\$31,227,575	\$127,376,500	\$241,633,233	\$175,600,000	-27.33%	-\$66,033,233

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CAPITAL OUTLAY FUND - EXPENDITURES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
4000 - FACILITY ACQUISITION:							
100 Salaries	0	951,514	0	0	0	0.00%	0
210 Retirement	0	210,426	0	0	0	0.00%	0
220 Social Security	0	64,976	0	0	0	0.00%	0
240 Health Insurance	0	107,322	0	0	0	0.00%	0
290 Other Benefits			0	0	0	0.00%	0
TOTAL BENEFITS	0	382,724	0	0	0	0.00%	0
300 Professional Services	8,673,561	8,767,643	8,000,000	5,749,866	7,749,900	34.78%	2,000,034
400 Contractor Services	33,378,879	140,972,343	101,065,500	213,693,984	145,660,800	-31.84%	-68,033,184
500 Misc. Purchased Services	86,069	33,674	100,000	0	0	0.00%	0
TOTAL PURCHASED SERV.	42,138,509	149,773,660	109,165,500	219,443,850	153,410,700	-30.09%	-66,033,150
600 Supplies & Materials	113,700	1,789,269	10,000,000	1,685,146	6,685,100	296.71%	4,999,954
710 Land & Buildings	18,791,596	458,537	211,000	0	0	0.00%	0
732 Vehicles	468,000	743,000	500,000	500,000	500,000	0.00%	0
733 Furniture & Fixtures	0	0	0	0	0	0.00%	0
749 Other Equipment	1,535,893	4,457,005	4,000,000	9,500,000	9,500,000	0.00%	0
750 Materials & Books			0	0	0	0.00%	0
TOTAL LAND & EQUIPMENT	20,795,489	5,658,542	4,711,000	10,000,000	10,000,000	0.00%	0
800 Other Expenses	3,314,768	2,817,221	3,500,000	5,504,237	5,504,200	0.00%	-37
TOTAL EXPENSE FACIL. ACQUISITION	66,362,466	161,372,930	127,376,500	236,633,233	175,600,000	-25.79%	-61,033,233
Interfund Transfer	0	0	0	0	0	0.00%	0
Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL ALL EXPENDITURES	66,362,466	161,372,930	127,376,500	236,633,233	175,600,000	-25.79%	-61,033,233
TOTAL REVENUE AND OTHER SOURCE	187,076,047	31,227,575	127,376,500	241,633,233	175,600,000	-27.33%	-66,033,233
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	120,713,581	-130,145,355	0	5,000,000	0		-5,000,000
FUND BALANCES, BEGINNING	43,148,764	163,862,345	284,575,926	33,716,990	38,716,990		5,000,000
Budgeted Changes in Fund Balance	0	0	0	0	-38,000,000		-38,000,000
FUND BALANCES, ENDING	\$163,862,345	\$33,716,990	\$284,575,926	\$38,716,990	\$716,990		-\$38,000,000

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DEBT SERVICE FUND - REVENUE

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES: 1128 General Obligation Debt Levy	67,901,043	67,250,068	67,598,300	69,500,000	72,760,399	4.69%	3,260,399
TOTAL REVENUE LOCAL SOURCES	67,901,043	67,250,068	67,598,300	69,500,000	72,760,399	4.69%	3,260,399
4000 - REVENUE FEDERAL SOURCES: 4900 Build America Bond Subsidy	0	0	0	0	0	0.00%	0
TOTAL REVENUE FEDERAL SOURCES	0	0	0	0	0	0.00%	0
5000 - OTHER FINANCING SOURCES: 5500 Refunding Bond Premium/Escrow 5800 Fund Balance	0 0	0 0	0 0	0 3,000,000	0 0	0.00% -100.00%	0 -3,000,000
TOTAL OTHER FINANCING SOURCES	0	0	0	3,000,000	0	-100.00%	-3,000,000
TOTAL REVENUE & OTHER FINANCING	\$67,901,043	\$67,250,068	\$67,598,300	\$72,500,000	\$72,760,399	0.36%	\$260,399

DEBT SERVICE FUND - EXPENDITURES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
5000 - DEBT SERVICE: 830 Interest 840 Principal Payment 890 Other	15,869,081 46,587,000 2,500	20,105,989 74,065,000 12,343	21,100,000 40,100,000 6,398,300	19,262,837 46,810,000 6,427,163	23,809,142 44,245,000 4,706,257	23.60% -5.48% -26.78%	4,546,305 -2,565,000 -1,720,906
TOTAL EXPENSE DEBT SERVICE	62,458,581	94,183,332	67,598,300	72,500,000	72,760,399	0.36%	260,399
6000 - OTHER FINANCING USES: 945 Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL ALL EXPENDITURES	62,458,581	94,183,332	67,598,300	72,500,000	72,760,399	0.36%	260,399
TOTAL REVENUE AND OTHER SOURCES	67,901,043	67,250,068	67,598,300	72,500,000	72,760,399	0.36%	260,399
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	5,442,462	-26,933,264	0	0	0		0
FUND BALANCES, BEGINNING Budgeted Changes in Fund Balance	33,402,874	38,845,336	8,845,336	8,845,336 -3,000,000	5,845,336 0		-3,000,000 3,000,000
FUND BALANCES, ENDING	\$38,845,336	\$11,912,072	\$8,845,336	\$5,845,336	\$5,845,336		\$0

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NUTRITION SERVICES FUND - REVENUE

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES:							
1510 Earnings on Investments	1,200,000	1,006,264	0	0	0	0.00%	0
1610 Sales to Pupils	6,904,371	7,790,873	8,014,500	7,943,363	7,943,363	0.00%	0
1620 Sales to Adults	129,100	158,442	149,400	153,780	153,780	0.00%	0
1690 Other Local Revenue	1,079,304	1,278,601	1,246,900	1,373,731	1,373,731	0.00%	0
TOTAL REVENUE LOCAL SOURCES	9,312,775	10,234,180	9,410,800	9,470,874	9,470,874	0.00%	0
3000 - REVENUE STATE SOURCES							
3770 State School Lunch	3,739,699	7,017,074	6,060,000	6,000,000	6,000,000	0.00%	0
TOTAL REVENUE STATE SOURCES	3,739,699	7,017,074	6,060,000	6,000,000	6,000,000	0.00%	0
4000- REVENUE FEDERAL SOURCES:							
4571 Lunch Reimbursement	3,972,115	2,414,887	2,515,700	2,490,800	2,490,800	0.00%	0
4572 Free / Reduced Price	5,407,543	6,479,528	6,747,900	7,439,000	7,439,000	0.00%	0
4574 Breakfast Reimbursement	3,214,655	3,249,004	2,929,700	2,900,700	2,900,700	0.00%	0
4576 Federal Food Commodities	6,172,660	7,637,466	6,060,000	8,000,000	8,000,000	0.00%	0
4560 Emergency Operation Funds	5,950	372,906	0	0	0	0.00%	0
TOTAL REVENUE FEDERAL SOURCES	18,772,923	20,153,791	18,253,300	20,830,500	20,830,500	0.00%	0
TOTAL REVENUE FOOD SERVICE FUNDS	31,825,397	37,405,045	33,724,100	36,301,374	36,301,374	0.00%	0
5200 Change in Fund Balance	0	0	0	1,856,287	2,949,726	58.90%	1,093,439
TOTAL AVAILABLE RESOURCES	\$31,825,397	\$37,405,045	\$33,724,100	\$38,157,661	\$39,251,100	2.87%	\$1,093,439

NUTRITION SERVICES FUND - EXPENDITURES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	8,603,395	9,644,009	9,942,600	9,884,535	10,205,800	3.25%	321,265
210 Retirement	1,179,117	1,311,108	1,360,000	1,284,622	1,326,400	3.25%	41,778
220 Social Security	611,775	694,235	720,200	717,177	740,500	3.25%	23,323
240 Health Insurance	1,495,710	1,656,499	1,689,500	1,583,415	1,640,400	3.60%	56,985
270 Workers Compensation	32,803	12,832	0	7,870	7,900	0.38%	30
TOTAL BENEFITS	3,319,405	3,674,674	3,769,700	3,593,084	3,715,200	3.40%	122,116
300 Professional Services	24,539	35,279	31,900	41,962	42,000	0.09%	38
400 Repair / Rental of Equipment	78,408	27,735	74,500	30,960	31,000	0.13%	40
500 Misc. Purchased Services	92,624	32,634	37,800	64,144	64,100	-0.07%	-44
TOTAL PURCHASED SERV.	195,571	95,648	144,200	137,066	137,100	0.02%	34
610 Supplies	1,210,313	1,595,632	1,642,200	1,291,306	1,341,300	3.87%	49,994
630 Food	9,968,030	11,520,400	11,601,000	12,126,000	12,726,000	4.95%	600,000
700 Misc Equipment	239,920	1,460,586	1,619,100	2,000,000	4,000,000	100.00%	2,000,000
800 Other Costs	1,586,353	1,669,113	1,656,100	1,125,670	1,125,700	0.00%	30
904 USDA Commodities	5,405,834	7,055,265	3,349,200	8,000,000	6,000,000	-25.00%	-2,000,000
TOTAL EXPENSES	30,528,821	36,715,327	33,724,100	38,157,661	39,251,100	2.87%	1,093,439
TOTAL REVENUE AND OTHER SOURCES	31,825,397	37,405,045	33,724,100	38,157,661	39,251,100	2.87%	1,093,439
INCREASE / (DECREASE) IN FUND BALANCE	1,296,576	689,718	0	0	0		0
FUND BALANCES, BEGINNING	19,240,019	20,536,595	15,333,171	21,226,313	19,370,026		-1,856,287
Budgeted Changes in Fund Balance	0	0	0	-1,856,287	-2,949,726		-1,093,439
FUND BALANCES, ENDING	\$20,536,595	\$21,226,313	\$15,333,171	\$19,370,026	\$16,420,300		-\$2,949,726

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SELF INSURANCE FUND - REVENUES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1900 Local Revenues	78,457,229	79,971,764	83,644,800	83,459,787	86,130,500	3.20%	2,670,713
TOTAL REVENUE	78,457,229	79,971,764	83,644,800	83,459,787	86,130,500	3.20%	2,670,713
5200 Interfund Transfer	0	0	0	0	0	0.00%	0
TOTAL REVENUE & OTHER SOURCES	\$78,457,229	\$79,971,764	\$83,644,800	\$83,459,787	\$86,130,500	3.20%	\$2,670,713

SELF INSURANCE FUND - EXPENSES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
240 Health and Dental Claims	69,288,014	68,308,846	75,718,300	76,005,500	78,601,700	3.42%	2,596,200
TOTAL BENEFITS	69,288,014	68,308,846	75,718,300	76,005,500	78,601,700	3.42%	2,596,200
300 Professional Services	6,281,458	7,636,412	7,926,500	7,454,287	7,528,800	1.00%	74,513
TOTAL PURCHASED SERV.	6,281,458	7,636,412	7,926,500	7,454,287	7,528,800	1.00%	74,513
900 Other Sources and Uses	0	0	0	0	0	0.00%	0
TOTAL EXPENSES	75,569,472	75,945,258	83,644,800	83,459,787	86,130,500	3.20%	2,670,713
TOTAL REVENUE AND OTHER SOURCES	78,457,229	79,971,764	83,644,800	83,459,787	86,130,500	3.20%	2,670,713
INCREASE / (DECREASE) IN NET ASSETS	2,887,757	4,026,506	0	0	0		0
NET POSITION, BEGINNING	22,652,033	25,539,790	25,539,790	25,539,790	25,539,790		0
Budgeted Change in Position	0	0	0	0	0		0
NET POSITION, ENDING	\$25,539,790	\$29,566,296	\$25,539,790	\$25,539,790	\$25,539,790		\$0

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DAVIS EDUCATION FOUNDATION FUND - REVENUE

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1510 Interest on Investments	175,119	730,410	100,000	619,538	619,538	0.00%	0
1900 Other Local Revenue	4,882,592	4,863,207	6,000,000	6,000,000	8,000,000	33.33%	2,000,000
5800 Use of Fund Balance			0	0	0	0.00%	0
TOTAL REVENUE	\$5,057,711	\$5,593,617	\$6,100,000	\$6,619,538	\$8,619,538	30.21%	\$2,000,000

DAVIS EDUCATION FOUNDATION FUND - EXPENDITURES

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
300 Professional Services	0	0	0	0	0	0.00%	0
500 Misc. Purchased Services	27,150	22,893	22,500	31,007	31,007	0.00%	0
600 Supplies	2,078,599	1,376,633	550,000	1,125,045	1,125,045	0.00%	0
930 Interfund Transfers	2,549,221	6,217,772	5,527,500	5,463,486	7,463,486	36.61%	2,000,000
TOTAL EXPENDITURES	4,654,970	7,617,298	6,100,000	6,619,538	8,619,538	30.21%	2,000,000
TOTAL REVENUE AND OTHER SOURCES	5,057,711	5,593,617	6,100,000	6,619,538	8,619,538	30.21%	2,000,000
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	402,741	-2,023,681	0	0	0		0
FUND BALANCE, BEGINNING	5,085,973	5,488,714	5,891,455	3,465,033	3,465,033		0
Budgeted Changes in Fund Balance	0	0	0	0	0		
FUND BALANCE, ENDING	\$5,488,714	\$3,465,033	\$5,891,455	\$3,465,033	\$3,465,033		\$0

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SUMMARY OF ALL FUND BUDGETS

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
GENERAL FUND:							
Revenues & Other Sources	707,838,402	782,079,046	797,144,600	781,980,608	806,412,263	3.12%	24,431,655
Expenditures & Other Uses	684,782,290	755,259,121	797,144,600	773,033,035	806,412,263	4.32%	33,379,228
STUDENT ACTIVITIES FUND:							
Revenues & Other Sources	20,678,462	23,532,274	25,042,600	25,722,437	22,979,600	-10.66%	-2,742,837
Expenditures & Other Uses	21,205,761	23,150,512	25,042,600	25,722,437	22,979,600	-10.66%	-2,742,837
TAX INCREMENT FUND							
Revenues & Other Sources	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
Expenditures & Other Uses	10,740,690	12,184,829	15,000,000	17,000,000	17,000,000	0.00%	0
CAPITAL OUTLAY FUND:							
Revenues & Other Sources	187,076,047	31,227,575	127,376,500	241,633,233	175,600,000	-27.33%	-66,033,233
Expenditures & Other Uses	66,362,466	161,372,930	127,376,500	236,633,233	175,600,000	-25.79%	-61,033,233
DEBT SERVICE FUND:							
Revenues & Other Sources	67,901,043	67,250,068	67,598,300	72,500,000	72,760,399	0.36%	260,399
Expenditures & Other Uses	62,458,581	94,183,332	67,598,300	72,500,000	72,760,399	0.36%	260,399
FOOD SERVICE FUND:							
Revenues & Other Sources	31,825,397	37,405,045	33,724,100	38,157,661	39,251,100	2.87%	1,093,439
Expenditures & Other Uses	30,528,821	36,715,327	33,724,100	38,157,661	39,251,100	2.87%	1,093,439
SELF INSURANCE FUND:							
Revenues & Other Sources	78,457,229	79,971,764	83,644,800	83,459,787	86,130,500	3.20%	2,670,713
Expenses & Other Uses	75,569,472	75,945,258	83,644,800	83,459,787	86,130,500	3.20%	2,670,713
DAVIS FOUNDATION FUND:							
Revenues & Other Sources	5,057,711	5,593,617	6,100,000	6,619,538	8,619,538	30.21%	2,000,000
Expenditures & Other Uses	4,654,970	7,617,298	6,100,000	6,619,538	8,619,538	30.21%	2,000,000
TOTAL FUND REVENUES & OTHER	1,109,574,981	1,039,244,218	1,155,630,900	1,267,073,264	1,228,753,400	-3.02%	-38,319,864
TOTAL FUND EXP. & OTHER	956,303,051	1,166,428,607	1,155,630,900	1,253,125,691	1,228,753,400	-1.94%	-24,372,291

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REVENUE SUMMARY BY SOURCE - ALL FUNDS

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
TAX REVENUE	275,800,689	265,827,809	270,798,900	273,864,468	292,959,130	6.97%	19,094,662
OTHER LOCAL REVENUE	141,688,131	162,326,493	164,784,600	166,681,871	160,330,021	-3.81%	-6,351,850
STATE REVENUE	454,634,478	538,294,480	556,716,700	552,750,223	576,031,624	4.21%	23,281,401
FEDERAL REVENUE	81,990,679	72,212,451	63,330,700	58,920,415	58,482,899	-0.74%	-437,516
PROCEEDS FROM BOND SALES	140,000,000	0	100,000,000	200,000,000	100,000,000	-50.00%	-100,000,000
OTHER SOURCES	15,461,004	582,985	0	14,856,287	40,949,726	175.64%	26,093,439
GRAND TOTAL REVENUE - ALL FUND	\$1,109,574,981	\$1,039,244,218	\$1,155,630,900	\$1,267,073,264	\$1,228,753,400	-3.02%	-\$38,319,864

EXPENDITURE SUMMARY BY OBJECT - ALL FUNDS

Account Category	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ANNUAL BUDGET	2024-2025 FINAL BUDGET	2025-2026 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	423,817,913	477,222,514	503,072,500	499,282,978	522,206,290	4.59%	22,923,312
210 Retirement	81,537,164	90,598,347	95,932,300	92,498,170	96,579,400	4.41%	4,081,230
220 Social Security	30,494,012	34,256,948	37,451,300	36,596,848	38,179,300	4.32%	1,582,452
240 Health Insurance	139,099,495	140,073,774	149,243,600	146,781,162	151,875,300	3.47%	5,094,138
270 Workers Compensation	1,006,051	1,057,977	1,274,300	1,082,161	1,082,200	0.00%	39
280 Other Benefits	48,429	40,393	36,200	128,522	128,500	-0.02%	-22
TOTAL BENEFITS	252,185,151	266,027,439	283,937,700	277,086,863	287,844,700	3.88%	10,757,837
300 Professional Services	25,195,856	29,903,334	29,163,900	28,823,890	30,936,800	7.33%	2,112,910
400 Repair / Rental of Equipment	36,157,116	144,185,924	104,193,900	217,379,185	149,351,700	-31.29%	-68,027,485
500 Misc. Purchased Services	19,235,934	22,596,780	26,227,400	26,615,546	26,620,707	0.02%	5,161
TOTAL PURCHASED SERV.	80,588,906	196,686,038	159,585,200	272,818,621	206,909,207	-24.16%	-65,909,414
600 Supplies & Materials	97,562,452	106,919,931	117,797,700	101,289,208	101,379,618	0.09%	90,410
700 Equipment	26,321,663	7,727,056	9,093,100	15,252,815	17,258,000	13.15%	2,005,185
800 Other Expenditure Items	67,871,911	98,572,592	73,268,000	79,431,720	79,692,099	0.33%	260,379
900 Transfer/Increase in Fund Bal	7,955,055	13,273,037	8,876,700	7,963,486	13,463,486	69.07%	5,500,000
TOTAL EXPENDITURES	\$956,303,051	\$1,166,428,607	\$1,155,630,900	\$1,253,125,691	\$1,228,753,400	-1.94%	-\$24,372,291