



Davis School District

LEARNING FIRST

FINAL LEGAL & PROPOSED BUDGET REPORTS

FINAL LEGAL BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2026

PROPOSED BUDGET FOR THE FISCAL YEAR ENDED JUNE 30, 2027

JUNE 01, 2026

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

GENERAL FUND - REVENUE

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - LOCAL REVENUE SOURCES:							
1110 Basic Program Levy	58,043,948	62,248,487	60,075,336	60,949,429	61,215,653	0.44%	266,224
1112 Voted Leeway	53,172,553	54,555,847	62,531,947	62,275,371	62,438,155	0.26%	162,784
1114 Board Local Levy	57,218,290	58,711,641	56,491,448	57,722,944	60,445,930	4.72%	2,722,986
TOTAL TAXES	168,434,791	175,515,975	179,098,731	180,947,744	184,099,738	1.74%	3,151,994
1310 Tuitions & Fees	2,439,626	2,717,676	2,741,200	4,100,894	4,141,900	1.00%	41,006
1500 Earnings on Investments	17,608,456	11,704,006	13,395,809	10,447,439	10,551,900	1.00%	104,461
1800 Community Serv Activities	267,013	302,293	295,300	311,869	315,000	1.00%	3,131
1990 Other Misc Local Revenue	8,187,552	6,526,280	6,905,700	7,746,333	7,823,800	1.00%	77,467
1999 Interfund Indirect Charges	1,805,542	2,189,512	1,791,500	2,085,098	2,105,900	1.00%	20,802
TOTAL LOCAL REVENUE SOURCES	\$198,742,980	\$198,955,742	\$204,228,240	\$205,639,377	\$209,038,238	1.65%	\$3,398,861
3000 - REGULAR BASIC PROGRAM							
3010 Regular School WPU, K-12	239,441,518	248,116,945	257,466,469	255,091,009	259,654,403	1.79%	4,563,394
3013 Foreign Exchange	145,520	139,314	139,314	144,894	160,710	10.92%	15,816
3020 Professional Staff	27,819,054	29,139,212	0	0	0	0.00%	0
SUBTOTAL - REG BASIC PROGRAM	\$267,406,092	\$277,395,471	\$257,605,783	\$255,235,903	\$259,815,113	1.79%	\$4,579,210
3000 - RESTRICTED BASIC PROGRAM							
3105 Special Education Add-on	41,165,979	44,577,533	47,155,185	47,016,712	47,665,680	1.38%	648,968
3110 Special Ed Self-Contained	3,727,309	3,968,127	4,075,157	4,075,157	4,469,632	9.68%	394,475
3115 Special Ed Preschool	5,255,710	5,598,288	5,880,766	5,880,766	5,942,844	1.06%	62,078
3120 Ext Year Program-SMH	681,377	632,470	204,853	204,853	230,315	12.43%	25,462
3125 Special Ed Impact Aid	918,864	1,019,985	490,931	865,775	485,294	-43.95%	-380,481
3155 Career & Tech Add-on	13,498,964	14,361,321	13,788,300	14,677,851	14,368,859	-2.11%	-308,992
3230 Class-Size Red K-3	18,747,378	19,268,297	19,593,408	19,544,462	19,611,389	0.34%	66,927
3209 Adult High Sch Completion	1,463,903	1,470,821	1,484,868	1,489,030	1,529,412	2.71%	40,382
3211 Gifted & Talented	475,987	424,966	424,966	398,440	398,440	0.00%	0
3212 Advanced Placement	418,940	414,343	414,343	419,263	419,263	0.00%	0
3213 Concurrent Enrollment	1,157,383	1,391,405	1,391,405	1,719,440	1,719,440	0.00%	0
3226 Students At-Risk - Add-On	6,182,374	8,094,975	8,419,206	8,206,177	10,225,709	24.61%	2,019,532
3220 At-Risk - Gang Prevention	149,741	172,004	0	0	0	0.00%	0
3221 Youth-in-Care	1,825,409	1,188,375	1,421,731	1,782,729	1,782,729	0.00%	0
SUBTOTAL - RESTRICTED BASIC	\$95,669,318	\$102,582,910	\$104,745,119	\$106,280,655	\$108,849,006	2.42%	\$2,568,351

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

GENERAL FUND - REVENUE (continued)

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
3000 - RELATED TO BASIC PROGRAM							
3200 Educator Professional Time	6,878,514	7,378,958	7,744,460	7,832,002	7,886,368	0.69%	54,366
3200 Flexible Allocation	183,036	189,835	26,952,537	26,899,378	27,012,615	0.42%	113,237
3400 Teacher Supplies & Materials	560,174	1,186,589	1,186,589	1,186,355	1,186,355	0.00%	0
3400 SHINE - (TSSP)	2,498,916	2,837,384	2,264,812	2,264,812	2,064,235	-8.86%	-200,577
3400 Grow Your Own Teachers	139,757	410,976	551,725	315,500	551,725	74.87%	236,225
3415 Pupii Transp-To & From Schl	10,898,895	10,266,790	10,495,899	10,794,022	10,394,791	-3.70%	-399,231
3468 School Nurses	0	0	0	0	0	0.00%	0
3500 Professional Learning Grants	1,536,397	1,402,107	0	1,090,025	0	-100.00%	-1,090,025
3500 Teen Centers	1,365,785	1,351,561	0	522,300	0	-100.00%	-522,300
3500 Student Health & Counseling	2,169,762	2,148,797	1,923,327	1,923,327	1,760,135	-8.48%	-163,192
3520 Trust Lands	9,897,798	10,243,284	10,648,008	10,648,008	12,599,737	18.33%	1,951,729
3521 Teacher & Student Success Act	19,088,312	20,399,450	23,405,627	23,405,624	23,014,963	-1.67%	-390,661
3555 Voted Leeway	36,118,562	42,700,344	48,298,042	42,700,344	29,000,443	-32.08%	-13,699,901
3560 Board Leeway	22,605,583	10,548,298	5,838,099	14,455,146	29,707,696	105.52%	15,252,550
3635 Dual Immersion	306,117	288,477	288,478	227,024	227,024	0.00%	0
3640 Literacy Intervention	0	0	0	0	2,686,619	100.00%	2,686,619
3655 Digital Teaching and Learning	1,927,699	1,914,267	1,750,000	1,762,964	0	-100.00%	-1,762,964
3700 Other State Revenue	81,000	82,377	6,916,168	5,190,326	3,916,168	-24.55%	-1,274,158
3700 STEM Center Grants	861,724	1,151,729	1,160,970	1,513,555	1,160,970	-23.30%	-352,585
3710 Driver Education	884,741	615,355	650,000	895,000	650,000	-27.37%	-245,000
3800 Supplement / Deferred Prog Re	5,079,117	815,863	0	578,000	0	-100.00%	-578,000
3800 School Safety and Support	0	964,592	0	500,000	0	-100.00%	-500,000
3805 State Reading Achievement	1,178,853	0	0	0	0	0.00%	0
3876 Educator Salary Adjustments	40,147,376	42,580,946	48,931,344	49,307,874	50,764,324	2.95%	1,456,450
3900 Counseling Military Families	719,522	500,000	325,000	325,000	325,000	0.00%	0
3900 Medicaid (State portion)	1,627,431	1,194,847	1,366,320	1,366,320	1,366,320	0.00%	0
3900 Early Intervention (State portion)	1,446,925	1,188,478	1,483,317	1,483,317	1,483,317	0.00%	0
SUBTOTAL - RELATED TO BASIC	168,201,996	162,361,304	202,180,722	207,186,223	207,758,805	0.28%	572,582
TOTAL REVENUE STATE SOURCES .	\$531,277,406	\$542,339,685	\$564,531,624	\$568,702,781	\$576,422,924	1.36%	\$7,720,143

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

GENERAL FUND - REVENUE (continued)

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
4000 - REVENUE FEDERAL SOURCES:							
4101 Title VIII - Impact Aid	1,815,482	1,411,723	950,000	950,000	950,000	0.00%	0
4300 ROTC Teacher Reimbursement	65,259	78,460	85,593	85,593	85,593	0.00%	0
4300 STEM Grants	866,553	430,076	435,000	435,000	435,000	0.00%	0
4320 Headstart	6,787,351	6,959,741	7,024,896	7,024,896	7,024,896	0.00%	0
4330 Title VII A - Indian Education	62,063	60,153	60,153	60,153	60,153	0.00%	0
4500 Title II A - Teacher Quality	1,221,187	1,131,403	1,313,671	1,313,671	1,313,671	0.00%	0
4511 Title I Grants	3,233,103	5,926,089	6,478,023	6,478,023	6,478,023	0.00%	0
4522 IDEA Part B - Pre-Schl	339,916	338,672	338,672	338,672	338,672	0.00%	0
4524 IDEA Part B Special Ed Formula	12,795,562	12,623,028	12,396,322	12,396,322	12,396,322	0.00%	0
4530 CTE Federal Funds	739,348	844,102	845,007	845,007	845,007	0.00%	0
4541 Title III SC - English Lang. Acq	248,887	248,830	248,830	248,830	248,830	0.00%	0
4580 Adult Basic Education	557,525	578,560	578,560	578,560	578,560	0.00%	0
4600 21st Century After School	761,186	412,511	503,499	503,499	503,499	0.00%	0
4600 Other Federal Rev (thru State)	295,267	581,473	0	0	0	0.00%	0
4600 Early Intervention (Federal)	617,071	741,659	632,592	632,592	632,592	0.00%	0
4700 Americorps	136,914	163,006	232,034	232,034	232,034	0.00%	0
4700 Workforce Services Grants	991,533	925,867	1,321,149	1,321,149	1,321,149	0.00%	0
4700 Other Federal Revenue	7,486,486	281,123	229,254	229,254	229,254	0.00%	0
4200 CARES ESSER II ESSER III	7,552,572	79,800	0	0	0	0.00%	0
4200 ARP American Rescue Plan	904,852	0	0	0	0	0.00%	0
4800 Title IV - Student Support	402,915	381,126	402,704	402,704	402,704	0.00%	0
4900 Other Direct Grants	148,064	247,264	488,000	488,000	488,000	0.00%	0
4901 Medicaid Admin Outreach	779,103	502,799	431,440	431,440	431,440	0.00%	0
4940 Medicaid Fee for Service	3,250,461	2,648,224	2,657,000	2,657,000	2,657,000	0.00%	0
TOTAL REVENUE FEDERAL SOURCES	\$52,058,660	\$37,595,689	\$37,652,399	\$37,652,399	\$37,652,399	0.00%	0
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	\$782,079,046	\$778,891,116	\$806,412,263	\$811,994,557	\$823,113,561	1.37%	\$11,119,005

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

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	465,148,617	479,922,174	510,114,790	498,515,796	517,661,547	3.84%	19,145,751
210 Retirement	88,942,375	89,224,283	95,098,500	89,143,589	92,135,300	3.36%	2,991,711
220 Social Security	33,385,392	34,974,070	37,292,500	36,324,131	38,209,419	5.19%	1,885,288
240 Health Insurance	70,001,107	69,106,024	71,633,200	79,119,552	84,066,800	6.25%	4,947,248
270 Industrial Insurance	1,045,145	1,428,808	1,074,300	1,919,594	1,919,600	0.00%	6
280 Other Benefits	40,393	136,256	128,500	145,844	145,800	-0.03%	-44
TOTAL BENEFITS	193,414,412	194,869,441	205,227,000	206,652,710	216,476,919	4.75%	9,824,209
300 Professional Services	11,427,139	11,219,781	13,446,900	9,798,567	9,869,500	0.72%	70,933
400 Repair / Rental of Equipment	3,185,846	3,402,874	3,659,900	3,535,667	3,538,200	0.07%	2,533
500 Misc. Purchased Services	9,620,157	8,830,393	9,321,100	9,442,471	9,451,300	0.09%	8,829
TOTAL PURCHASED SERV.	24,233,142	23,453,048	26,427,900	22,776,705	22,859,000	0.36%	82,295
600 Supplies & Materials	72,167,421	63,353,084	61,268,673	70,127,918	65,269,295	-6.93%	-4,858,623
700 Equipment	392,603	3,432,576	3,072,100	3,211,822	722,600	-77.50%	-2,489,222
800 Fees & Misc. Expenses	-97,074	256,448	301,800	124,122	124,200	0.06%	78
TOTAL EXPENDITURES	\$755,259,121	\$765,286,771	\$806,412,263	\$801,409,073	\$823,113,561	2.71%	\$21,704,488
Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL EXPENDITURES & OTHER USE	755,259,121	765,286,771	806,412,263	801,409,073	823,113,561	2.71%	21,704,488

GENERAL FUND - EXPENDITURE SUMMARY BY FUNCTION

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - INSTRUCTION	520,488,714	524,831,269	553,022,663	551,504,362	567,416,661	2.89%	15,912,299
2100 - STUDENT SUPPORT SERVICES	32,722,418	32,997,395	34,816,100	35,283,798	36,527,600	3.53%	1,243,802
2200 - INSTRUCTIONAL SUPPORT	33,016,487	32,755,295	33,506,700	32,834,704	33,958,700	3.42%	1,123,996
2300 - GENERAL ADMINISTRATION	5,123,597	5,384,038	5,498,500	5,257,151	5,368,000	2.11%	110,849
2400 - SCHOOL ADMINISTRATION	53,797,977	56,364,947	58,657,000	59,452,911	61,953,100	4.21%	2,500,189
2500 - CENTRAL	23,774,099	24,779,717	25,569,600	26,681,936	27,741,100	3.97%	1,059,164
2600 - OPERATIONS & MAINTENANCE	70,418,121	69,466,601	75,260,000	71,189,140	72,756,900	2.20%	1,567,760
2700 - STUDENT TRANSPORTATION	15,917,708	18,707,509	20,081,700	19,205,071	17,391,500	-9.44%	-1,813,571
3300 - COMMUNITY SERVICES	0	0	0	0	0	0.00%	0
TOTAL EXPENDITURES	755,259,121	765,286,771	806,412,263	801,409,073	823,113,561	2.71%	21,704,488
Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL EXPENDITURES & OTHER USE	755,259,121	765,286,771	806,412,263	801,409,073	823,113,561	2.71%	21,704,488

GENERAL FUND - REVENUE SUMMARY BY SOURCE

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - TAX REVENUE	168,434,791	175,515,975	179,098,731	180,947,744	184,099,738	1.74%	3,151,994
1900 - OTHER LOCAL REVENUE	30,308,189	23,439,767	25,129,509	24,691,633	24,938,500	1.00%	246,867
3000 - STATE REVENUE	531,277,406	542,339,685	564,531,624	568,702,781	576,422,924	1.36%	7,720,143
4000 - FEDERAL REVENUE	52,058,660	37,595,689	37,652,399	37,652,399	37,652,399	0.00%	0
5000 - OTHER REVENUE SOURCES	0	0	0	0	0	0.00%	0
GRAND TOTAL - GENERAL FUND	\$782,079,046	\$778,891,116	\$806,412,263	\$811,994,557	\$823,113,561	1.37%	\$11,119,005

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

GENERAL FUND - EXPENDITURES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - INSTRUCTION							
131 Sal-Teachers	282,348,942	287,535,643	307,012,800	294,275,056	304,565,402	3.50%	10,290,346
132 Sal-Substitutes	5,262,393	5,382,358	5,649,790	5,589,845	5,589,845	0.00%	0
160 Sal-Teacher Assistants	42,750,718	46,557,486	48,436,700	52,818,860	56,561,900	7.09%	3,743,040
TOTAL SALARIES	330,362,053	339,475,487	361,099,290	352,683,761	366,717,147	3.98%	14,033,386
210 Retirement	62,411,093	62,408,972	67,048,100	62,226,762	64,280,200	3.30%	2,053,438
220 Social Security	23,897,827	25,087,291	26,916,900	26,049,702	27,595,919	5.94%	1,546,217
240 Insurance	48,945,423	47,161,784	49,018,000	54,654,251	57,933,500	6.00%	3,279,249
270 Workers Compensation	1,045,145	1,428,808	1,074,300	1,919,594	1,919,600	0.00%	6
290 Other Misc Benefits	20,455	113,886	116,500	84,407	84,400	-0.01%	-7
TOTAL BENEFITS	136,319,943	136,200,741	144,173,800	144,934,716	151,813,619	4.75%	6,878,903
300 Professional Services	7,422,666	8,269,629	8,487,900	7,267,738	7,267,700	0.00%	-38
400 Repair/Rental of Equip	293,107	326,728	326,700	479,152	479,200	0.01%	48
500 Misc. Purchased Services	3,464,173	3,274,125	3,705,000	3,253,107	3,253,100	0.00%	-7
TOTAL PURCHASED SERV.	11,179,946	11,870,482	12,519,600	10,999,997	11,000,000	0.00%	3
610 Supplies	16,377,206	17,810,233	17,757,300	18,095,131	18,095,100	0.00%	-31
641 Textbooks	2,966,506	8,503,914	8,395,400	13,756,921	8,756,900	-36.35%	-5,000,021
650 Instructional Technology	20,940,022	8,952,440	6,937,173	8,990,695	8,990,695	0.00%	0
680 Other Material	1,988,118	1,300,435	1,791,600	1,559,887	1,559,900	0.00%	13
TOTAL SUPPLIES	42,271,852	36,567,022	34,881,473	42,402,634	37,402,595	-11.79%	-5,000,039
700 Equipment	354,920	717,507	348,500	483,254	483,300	0.01%	46
800 Other	0	30	0	0	0	0.00%	0
TOTAL INSTRUCTION	520,488,714	524,831,269	553,022,663	551,504,362	567,416,661	2.89%	15,912,299
2100 - STUDENT SUPPORT SERVICES							
141 Sal-Social Work	2,397,353	2,493,026	2,597,700	2,511,105	2,594,000	3.30%	82,895
142 Sal-Guidance	13,775,326	14,338,417	15,052,500	14,893,743	15,385,200	3.30%	491,457
143 Sal-Nurses	1,580,920	1,610,577	1,720,200	1,717,314	1,774,000	3.30%	56,686
144 Sal-Psychologists	3,347,555	3,733,187	3,831,500	4,462,958	4,610,200	3.30%	147,242
152 Sal-Clerical	128,769	126,964	131,000	122,265	126,300	3.30%	4,035
TOTAL SALARIES	21,229,923	22,302,171	23,332,900	23,707,385	24,489,700	3.30%	782,315
210 Retirement	4,537,631	4,629,178	4,848,100	4,798,598	4,957,000	3.30%	158,402
220 Social Security	1,547,204	1,626,527	1,710,900	1,720,827	1,777,600	3.30%	56,773
240 Insurance	3,338,805	3,384,362	3,490,300	4,103,299	4,349,500	6.00%	246,201
TOTAL BENEFITS	9,423,640	9,640,067	10,049,300	10,622,724	11,084,100	4.34%	461,376
300 Professional Services	1,165,345	830,072	1,196,900	676,369	676,400	0.00%	31
500 Misc. Purchased Services	149,006	115,721	124,500	113,355	113,400	0.04%	45
TOTAL PURCHASED SERV.	1,314,351	945,793	1,321,400	789,724	789,800	0.01%	76
600 Supplies	754,504	109,364	112,500	163,965	164,000	0.02%	35
700 Equipment	0	0	0	0	0	0.00%	0
800 Other	0	0	0	0	0	0.00%	0
TOTAL STUDENT SUPPORT SERVICE	32,722,418	32,997,395	34,816,100	35,283,798	36,527,600	3.53%	1,243,802

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

GENERAL FUND - EXPENDITURES (continued)

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2200 - INSTRUCTIONAL STAFF SUPPORT							
115 Sal-Supervisors	9,064,229	8,952,040	8,832,000	8,807,709	9,098,400	3.30%	290,691
145 Sal-Media Certificated	2,349,146	2,455,079	2,564,500	2,536,482	2,620,200	3.30%	83,718
152 Sal-Clerical	2,821,633	2,872,235	2,980,300	2,748,135	2,838,800	3.30%	90,665
162 Sal-Media Aides	1,952,009	1,981,493	2,047,800	2,049,068	2,116,700	3.30%	67,632
184 School Technology Spec.	5,022,971	5,138,318	5,674,500	5,376,143	5,553,600	3.30%	177,457
TOTAL SALARIES	21,209,988	21,399,165	22,099,100	21,517,537	22,227,700	3.30%	710,163
210 Retirement	4,581,562	4,429,627	4,407,100	4,333,738	4,476,800	3.30%	143,062
220 Social Security	1,505,067	1,492,410	1,478,300	1,510,328	1,560,200	3.30%	49,872
240 Insurance	3,345,825	3,458,030	3,534,300	3,681,786	3,902,700	6.00%	220,914
290 Other Benefits	13,530	0	0	0	0	0.00%	0
TOTAL BENEFITS	9,445,984	9,380,067	9,419,700	9,525,852	9,939,700	4.34%	413,848
300 Professional Services	465,408	224,636	253,600	105,191	105,200	0.01%	9
400 Repair/Rental of Equipment	85	0	0	0	0	0.00%	0
500 Misc. Purchased Services	432,728	367,129	472,300	326,782	326,800	0.01%	18
TOTAL PURCHASED SERV.	898,221	591,765	725,900	431,973	432,000	0.01%	27
610 Supplies	1,281,060	1,250,483	1,154,000	1,345,942	1,345,900	0.00%	-42
644 Library Books	99,220	76,518	105,000	10,500	10,500	0.00%	0
660 Audio / Visual Material	79,411	45,232	400	400	400	0.00%	0
800 Other	2,603	12,065	2,600	2,500	2,500	0.00%	0
TOTAL INSTRUCTIONAL STAFF SUPP	33,016,487	32,755,295	33,506,700	32,834,704	33,958,700	3.42%	1,123,996
2300 - GENERAL ADMINISTRATION							
114 Sal-Administrators	1,665,247	1,842,477	1,951,500	1,819,981	1,880,000	3.30%	60,019
152 Sal-Clerical	452,170	390,425	410,300	378,095	390,600	3.31%	12,505
TOTAL SALARIES	2,117,417	2,232,902	2,361,800	2,198,076	2,270,600	3.30%	72,524
210 Retirement	438,792	432,720	452,400	411,012	424,600	3.31%	13,588
220 Social Security	117,536	116,031	121,700	123,537	127,600	3.29%	4,063
240 Insurance	313,059	336,925	352,000	343,665	364,300	6.00%	20,635
290 Other Benefits	6,285	6,401	0	0	0	0.00%	0
TOTAL BENEFITS	875,672	892,077	926,100	878,214	916,500	4.36%	38,286
300 Professional Services	335,313	366,080	392,100	361,517	361,500	0.00%	-17
500 Misc Services - Insurance	1,527,219	1,553,988	1,515,400	1,441,984	1,442,000	0.00%	16
TOTAL PURCHASED SERV.	1,862,532	1,920,068	1,907,500	1,803,501	1,803,500	0.00%	-1
600 Supplies	253,556	225,637	189,700	317,207	317,200	0.00%	-7
800 Other Fees / Dues	14,420	113,354	113,400	60,153	60,200	0.08%	47
TOTAL GENERAL ADMINISTRATION	5,123,597	5,384,038	5,498,500	5,257,151	5,368,000	2.11%	110,849

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

GENERAL FUND - EXPENDITURES (continued)

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2400 - SCHOOL ADMINISTRATION							
121 Sal-Administrators	28,712,371	30,442,097	31,812,200	31,437,740	32,775,200	4.25%	1,337,460
152 Sal-Clerical	8,490,029	8,695,355	8,959,300	9,684,533	10,004,100	3.30%	319,567
TOTAL SALARIES	37,202,400	39,137,452	40,771,500	41,122,273	42,779,300	4.03%	1,657,027
210 Retirement	7,979,765	8,164,777	8,495,500	8,255,125	8,577,500	3.91%	322,375
220 Social Security	2,683,947	2,826,492	2,947,000	2,952,775	3,050,200	3.30%	97,425
240 Insurance	5,862,143	6,170,401	6,374,600	7,056,580	7,480,000	6.00%	423,420
TOTAL BENEFITS	16,525,855	17,161,670	17,817,100	18,264,480	19,107,700	4.62%	843,220
300 Professional Services	2,135	329	300	780	800	2.56%	20
500 Misc. Purchased Services	37,685	28,693	29,100	29,922	29,900	-0.07%	-22
TOTAL PURCHASED SERV.	39,820	29,022	29,400	30,702	30,700	-0.01%	-2
600 Supplies	4,296	11,197	13,400	8,548	8,500	-0.56%	-48
800 Other Fees / Dues	25,606	25,606	25,600	26,908	26,900	-0.03%	-8
TOTAL SCHOOL ADMINISTRATION	53,797,977	56,364,947	58,657,000	59,452,911	61,953,100	4.21%	2,500,189
2500 - CENTRAL							
100 Salaries	15,005,704	15,358,156	16,072,500	15,855,216	16,378,400	3.30%	523,184
210 Retirement	3,084,765	3,151,619	3,205,100	3,093,850	3,195,900	3.30%	102,050
220 Social Security	1,057,709	1,091,558	1,134,600	1,116,538	1,153,400	3.30%	36,862
240 Insurance	2,357,343	2,494,196	2,550,500	2,711,224	2,873,900	6.00%	162,676
TOTAL BENEFITS	6,499,817	6,737,373	6,890,200	6,921,612	7,223,200	4.36%	301,588
300 Professional Services	1,051,539	999,291	1,102,500	1,181,468	1,252,400	6.00%	70,932
400 Repair / Rental of Equipment	130,625	131,050	161,100	42,368	44,900	5.98%	2,532
500 Misc. Purchased Services	144,939	125,612	144,500	144,968	153,700	6.02%	8,732
TOTAL PURCHASED SERV.	1,327,103	1,255,953	1,408,100	1,368,804	1,451,000	6.00%	82,196
600 Supplies	1,067,855	1,299,654	1,049,000	2,358,187	2,499,700	6.00%	141,513
700 Equipment	43,967	167,610	149,800	178,117	188,800	6.00%	10,683
800 Other	-170,347	-39,029	0	0	0	0.00%	0
TOTAL BUSINESS SUPPORT SERVICES	23,774,099	24,779,717	25,569,600	26,681,936	27,741,100	3.97%	1,059,164

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

GENERAL FUND - EXPENDITURES (continued)

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2600 - OPERATIONS & MAINTENANCE							
152 Sal - Sec & Clerical	476,758	542,532	544,500	562,846	581,400	3.30%	18,554
181 Sal - Supervisors	919,581	1,583,618	1,575,800	1,670,696	1,725,800	3.30%	55,104
182 Sal - Cust/ Maint Pers	27,255,860	28,253,775	31,726,100	29,051,878	30,010,600	3.30%	958,722
TOTAL SALARIES	28,652,199	30,379,925	33,846,400	31,285,420	32,317,800	3.30%	1,032,380
210 Retirement	4,559,421	4,648,861	5,213,200	4,636,101	4,789,100	3.30%	152,999
220 Social Security	1,884,420	2,020,544	2,223,400	2,104,167	2,173,600	3.30%	69,433
240 Insurance	4,649,192	4,914,044	5,080,000	5,214,683	5,527,600	6.00%	312,917
280 Unemployment Insurance	123	15,149	12,000	53,009	53,000	-0.02%	-9
TOTAL BENEFITS	11,093,156	11,598,598	12,528,600	12,007,960	12,543,300	4.46%	535,340
300 Professional Services	984,733	529,744	2,013,900	206,284	206,300	0.01%	16
400 Repair / Rental of Equipment	2,685,984	2,892,878	3,109,400	2,909,840	2,909,800	0.00%	-40
500 Misc. Purchased Services	3,750,209	3,195,246	3,131,600	3,959,261	3,959,300	0.00%	39
TOTAL PURCHASED SERV.	7,420,926	6,617,868	8,254,900	7,075,385	7,075,400	0.00%	15
600 Supplies / Utilities	23,168,789	20,834,816	20,592,900	20,772,424	20,772,400	0.00%	-24
700 Equipment	83,051	35,394	37,200	47,951	48,000	0.10%	49
TOTAL OPERATIONS & MAINTENANC	70,418,121	69,466,601	75,260,000	71,189,140	72,756,900	2.20%	1,567,760
2700 - STUDENT TRANSPORTATION							
152 Sal - Clerical	330,381	261,937	580,000	698,590	721,600	3.29%	23,010
172 Sal - Bus Drivers	6,830,916	7,173,499	8,077,300	7,612,655	7,863,900	3.30%	251,245
173 Sal - Mechanics	1,066,198	1,096,092	1,162,500	975,136	1,007,300	3.30%	32,164
199 Sal - Other	1,141,438	1,105,388	711,500	859,747	888,100	3.30%	28,353
TOTAL SALARIES	9,368,933	9,636,916	10,531,300	10,146,128	10,480,900	3.30%	334,772
210 Retirement	1,349,346	1,358,529	1,429,000	1,388,403	1,434,200	3.30%	45,797
220 Social Security	691,682	713,217	759,700	746,257	770,900	3.30%	24,643
240 Insurance	1,189,317	1,186,282	1,233,500	1,354,064	1,635,300	20.77%	281,236
280 Other Benefits	0	820	0	8,428	8,400	-0.33%	-28
TOTAL BENEFITS	3,230,345	3,258,848	3,422,200	3,497,152	3,848,800	10.06%	351,648
400 Repair / Rental of Equipment	76,045	52,218	62,400	103,527	103,500	-0.03%	-27
500 Misc. Purchased Services	114,198	169,879	198,700	173,092	173,100	0.00%	8
TOTAL PURCHASED SERV.	190,243	222,097	261,100	276,619	276,600	-0.01%	-19
600 Supplies	3,186,878	2,933,161	3,170,300	2,748,111	2,748,100	0.00%	-11
700 Bus purchases	-91,938	2,500,000	2,534,000	2,500,000	0	-100.00%	-2,500,000
800 Other	33,247	156,487	162,800	37,061	37,100	0.11%	39
TOTAL STUDENT TRANSPORTATION	15,917,708	18,707,509	20,081,700	19,205,071	17,391,500	-9.44%	-1,813,571

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

GENERAL FUND - EXPENDITURES (continued)

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
TOTAL EXPENSE-GENERAL FUND	755,259,121	765,286,771	806,412,263	801,409,073	823,113,561	2.71%	21,704,488
Increase/(decrease) in Total Fund Balance	0	0	0	0	0	0.00%	0
TOTAL EXPENDITURES & OTHER USES	755,259,121	765,286,771	806,412,263	801,409,073	823,113,561	2.71%	21,704,488
TOTAL REVENUE AND OTHER SOURCES	782,079,046	778,891,116	806,412,263	811,994,557	823,113,561	1.37%	11,119,004
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	26,819,925	13,604,345	0	10,585,484	0		-10,585,484
FUND BALANCES, BEGINNING	146,219,594	173,039,519	181,987,092	186,643,864	197,229,348		10,585,484
Budgeted Changes in Fund Balance	0	0	0	0	0		0
FUND BALANCES, ENDING	\$173,039,519	\$186,643,864	\$181,987,092	\$197,229,348	\$197,229,348		\$0

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

STUDENT ACTIVITIES FUND - REVENUE

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1510 Interest on Investments	554,527	813,498	821,600	737,684	745,100	1.01%	7,416
1700 School Fees	15,587,512	17,212,380	19,329,700	18,324,512	18,007,800	-1.73%	-316,712
1900 Other Local Revenue	7,390,235	7,258,627	2,828,300	7,024,020	7,094,300	1.00%	70,280
TOTAL REVENUE	\$23,532,274	\$25,284,505	\$22,979,600	\$26,086,216	\$25,847,200	-0.92%	-\$239,016

STUDENT ACTIVITIES FUND - EXPENDITURES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	1,478,374	1,841,118	1,885,700	1,593,760	1,646,400	3.30%	52,640
210 Retirement	134,438	145,893	154,500	133,734	138,100	3.26%	4,366
220 Social Security	112,345	139,560	146,300	120,383	124,400	3.34%	4,017
TOTAL BENEFITS	246,783	285,453	300,800	254,117	262,500	3.30%	8,383
300 Professional Services	2,036,861	2,172,003	2,169,200	2,943,239	2,943,200	0.00%	-39
500 Misc. Purchased Services	702,593	213,001	204,500	374,193	374,200	0.00%	7
TOTAL PURCHASED SERV.	2,739,454	2,385,004	2,373,700	3,317,432	3,317,400	0.00%	-32
600 Supplies	18,470,576	20,483,814	18,233,500	20,986,238	20,582,400	-1.92%	-403,838
700 Furniture & Equipment	215,325	106,086	185,900	38,507	38,500	-0.02%	-7
TOTAL EXPENDITURES	23,150,512	25,101,475	22,979,600	26,190,054	25,847,200	-1.31%	-342,854
TOTAL REVENUE AND OTHER SOURCES	23,532,274	25,284,505	22,979,600	26,086,216	25,847,200	-0.92%	-239,016
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	381,762	183,030	0	-103,838	0		103,838
FUND BALANCE, BEGINNING	13,377,872	13,759,634	13,759,634	13,942,664	13,838,826		-103,838
Budgeted Changes in Fund Balance	0	0	0	0	0		
FUND BALANCE, ENDING	\$13,759,634	\$13,942,664	\$13,759,634	\$13,838,826	\$13,838,826		\$0

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

TAX INCREMENT FUND - REVENUES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES: 1195 Tax Increment collected by RDA	12,184,829	12,894,177	17,000,000	17,000,000	17,000,000	0.00%	0
TOTAL REVENUE LOCAL SOURCES	12,184,829	12,894,177	17,000,000	17,000,000	17,000,000	0.00%	0
TOTAL REVENUES	\$12,184,829	\$12,894,177	\$17,000,000	\$17,000,000	\$17,000,000	0.00%	\$0

TAX INCREMENT FUND - EXPENDITURES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
3300 - COMMUNITY SERVICES: 890 Tax Increment used by RDA's	12,184,829	12,894,177	17,000,000	17,000,000	17,000,000	0.00%	0
TOTAL EXPENDITURES	12,184,829	12,894,177	17,000,000	17,000,000	17,000,000	0.00%	0
TOTAL ALL EXPENDITURES	12,184,829	12,894,177	17,000,000	17,000,000	17,000,000	0.00%	0
TOTAL REVENUE AND OTHER SOURCES	12,184,829	12,894,177	17,000,000	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

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

CAPITAL OUTLAY FUND - REVENUES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES:							
1124 Cap Outlay/Debt Serv Levy	17,958,121	18,435,810	24,100,000	22,894,707	22,894,707	0.00%	0
1500 Earnings on Investments	6,594,786	6,794,209	6,000,000	5,094,113	4,594,113	-9.82%	-500,000
1900 Other Local Revenue	6,091,683	3,366,043	2,000,000	7,000,000	2,000,000	-71.43%	-5,000,000
TOTAL REVENUE LOCAL SOURCES	30,644,590	28,596,062	32,100,000	34,988,820	29,488,820	-15.72%	-5,500,000
3000 - REVENUE STATE SOURCES							
3900 Other State Sources	0	0	0	0	0	0.00%	0
3800 Capital and Technology Funding	0	0	0	0	0	0.00%	0
3650 Capital Outlay Equalization	0	656,071	5,500,000	5,300,000	5,500,000	3.8%	200,000
TOTAL REVENUE STATE SOURCES	0	656,071	5,500,000	5,300,000	5,500,000	3.77%	200,000
TOTAL REVENUE CAPITAL OUTLAY	30,644,590	29,252,133	37,600,000	40,288,820	34,988,820	-13.16%	-5,300,000
5000 - OTHER FINANCING SOURCES:							
5100 Sale of Bonds	0	200,000,000	100,000,000	200,000,000	50,000,000	-75.00%	-150,000,000
5300 Sale of Fixed Assets	582,985	4,483,964	0	0	0	0.00%	0
5500 Bond Premium	0	14,048,407	0	10,000,000	0	-100.00%	-10,000,000
5800 Decrease to Fund Balance	0	0	38,000,000	0	0	0.00%	0
TOTAL OTHER FINANCING SOURCES	582,985	218,532,371	138,000,000	210,000,000	50,000,000	-76.19%	-160,000,000
TOTAL REVENUE & OTHER FINANCIN	\$31,227,575	\$247,784,504	\$175,600,000	\$250,288,820	\$84,988,820	-66.04%	-\$165,300,000

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

CAPITAL OUTLAY FUND - EXPENDITURES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
4000 - FACILITY ACQUISITION:							
100 Salaries	951,514	0	0	0	0	0.00%	0
210 Retirement	210,426	0	0	0	0	0.00%	0
220 Social Security	64,976	0	0	0	0	0.00%	0
240 Health Insurance	107,322	0	0	0	0	0.00%	0
290 Other Benefits			0	0	0	0.00%	0
TOTAL BENEFITS	382,724	0	0	0	0	0.00%	0
300 Professional Services	8,767,643	5,063,729	7,749,900	4,631,794	3,631,800	-21.59%	-999,994
400 Contractor Services	140,972,343	183,132,799	145,660,800	160,386,123	51,065,446	-68.16%	-109,320,677
500 Misc. Purchased Services	33,674	0	0	0	0	0.00%	0
TOTAL PURCHASED SERV.	149,773,660	188,196,528	153,410,700	165,017,917	54,697,246	-66.85%	-110,320,671
600 Supplies & Materials	1,789,269	10,023,925	6,685,100	22,811,844	19,165,474	-15.98%	-3,646,370
710 Land & Buildings	458,537	433,195	0	0	0	0.00%	0
732 Vehicles	743,000	34,000	500,000	0	0	0.00%	0
733 Furniture & Fixtures	0	0	0	0	0	0.00%	0
749 Other Equipment	4,457,005	4,887,525	9,500,000	8,364,248	6,364,200	-23.91%	-2,000,048
750 Materials & Books			0	0	0	0.00%	0
TOTAL LAND & EQUIPMENT	5,658,542	5,354,720	10,000,000	8,364,248	6,364,200	-23.91%	-2,000,048
800 Other Expenses	2,817,221	4,259,618	5,504,200	4,761,893	4,761,900	0.00%	7
TOTAL EXPENSE FACIL. ACQUISITION	161,372,930	207,834,791	175,600,000	200,955,902	84,988,820	-57.71%	-115,967,082
Unspent Bond Proceeds	0	0	0	40,000,000	0	-100.00%	-40,000,000
Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL ALL EXPENDITURES	161,372,930	207,834,791	175,600,000	240,955,902	84,988,820	-64.73%	-155,967,082
TOTAL REVENUE AND OTHER SOURCE	31,227,575	247,784,504	175,600,000	250,288,820	84,988,820	-66.04%	-165,300,000
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	-130,145,355	39,949,713	0	9,332,918	0		-9,332,918
FUND BALANCES, BEGINNING	163,862,345	33,716,990	38,716,990	73,666,703	82,999,621		9,332,918
Budgeted Changes in Fund Balance	0	0	-38,000,000	0	0		0
FUND BALANCES, ENDING	\$33,716,990	\$73,666,703	\$716,990	\$82,999,621	\$82,999,621		\$0

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

DEBT SERVICE FUND - REVENUE

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES: 1128 General Obligation Debt Levy	67,250,068	72,019,026	72,760,399	71,380,213	73,757,621	3.33%	2,377,408
TOTAL REVENUE LOCAL SOURCES	67,250,068	72,019,026	72,760,399	71,380,213	73,757,621	3.33%	2,377,408
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/Escre 5800 Fund Balance	0 0	0 0	0 0	0 11,000,000	0 0	0.00% -100.00%	0 -11,000,000
TOTAL OTHER FINANCING SOURCES	0	0	0	11,000,000	0	-100.00%	-11,000,000
TOTAL REVENUE & OTHER FINANCIN	\$67,250,068	\$72,019,026	\$72,760,399	\$82,380,213	\$73,757,621	-10.47%	-\$8,622,592

DEBT SERVICE FUND - EXPENDITURES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
5000 - DEBT SERVICE: 830 Interest 840 Principal Payment 890 Other	20,105,989 74,065,000 12,343	19,262,837 46,810,000 10,250	23,809,142 44,245,000 4,706,257	26,037,406 52,020,000 4,322,807	25,690,329 47,435,000 632,292	-1.33% -8.81% -85.37%	-347,077 -4,585,000 -3,690,515
TOTAL EXPENSE DEBT SERVICE	94,183,332	66,083,087	72,760,399	82,380,213	73,757,621	-10.47%	-8,622,592
6000 - OTHER FINANCING USES: 945 Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL ALL EXPENDITURES	94,183,332	66,083,087	72,760,399	82,380,213	73,757,621	-10.47%	-8,622,592
TOTAL REVENUE AND OTHER SOURC	67,250,068	72,019,026	72,760,399	82,380,213	73,757,621	-10.47%	-8,622,592
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	-26,933,264	5,935,939	0	0	0		0
FUND BALANCES, BEGINNING Budgeted Changes in Fund Balance	38,845,336	11,912,072	5,845,336	5,845,336 0	5,845,336 0		0 11,000,000
FUND BALANCES, ENDING	\$11,912,072	\$17,848,011	\$5,845,336	-\$5,154,664	\$5,845,336		\$11,000,000

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

NUTRITION SERVICES FUND - REVENUE

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES:							
1510 Earnings on Investments	1,006,264	1,008,952	0	0	0	0.00%	0
1610 Sales to Pupils	7,790,873	7,883,077	7,943,363	7,418,144	7,418,144	0.00%	0
1620 Sales to Adults	158,442	141,776	153,780	119,936	119,936	0.00%	0
1690 Other Local Revenue	1,278,601	1,363,847	1,373,731	200,953	200,953	0.00%	0
TOTAL REVENUE LOCAL SOURCES	10,234,180	10,397,652	9,470,874	7,739,033	7,739,033	0.00%	0
3000 - REVENUE STATE SOURCES							
3770 State School Lunch	7,017,074	5,308,774	6,000,000	4,942,305	4,942,305	0.00%	0
TOTAL REVENUE STATE SOURCES	7,017,074	5,308,774	6,000,000	4,942,305	4,942,305	0.00%	0
4000- REVENUE FEDERAL SOURCES:							
4571 Lunch Reimbursement	2,414,887	2,577,386	2,490,800	2,485,139	2,490,800	0.23%	5,661
4572 Free / Reduced Price	6,479,528	6,412,147	7,439,000	6,184,261	7,439,000	20.29%	1,254,739
4574 Breakfast Reimbursement	3,249,004	2,075,009	2,900,700	1,438,560	2,900,700	101.64%	1,462,140
4576 Federal Food Commodities	7,637,466	5,814,469	8,000,000	8,000,000	8,000,000	0.00%	0
4560 Emergency Operation Funds	372,906	0	0	0	0	0.00%	0
TOTAL REVENUE FEDERAL SOURCES	20,153,791	16,879,011	20,830,500	18,107,960	20,830,500	15.04%	2,722,540
TOTAL REVENUE FOOD SERVICE FUNDS	37,405,045	32,585,437	36,301,374	30,789,298	33,511,838	8.84%	2,722,540
5200 Change in Fund Balance	0	0	2,949,726	3,000,000	1,086,962	-63.77%	-1,913,038
TOTAL AVAILABLE RESOURCES	\$37,405,045	\$32,585,437	\$39,251,100	\$33,789,298	\$34,598,800	2.40%	\$809,502

NUTRITION SERVICES FUND - EXPENDITURES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	9,644,009	9,894,915	10,205,800	9,693,419	10,013,300	3.30%	319,881
210 Retirement	1,311,108	1,236,097	1,326,400	1,137,969	1,175,500	3.30%	37,531
220 Social Security	694,235	717,696	740,500	707,154	730,500	3.30%	23,346
240 Health Insurance	1,656,499	1,559,424	1,640,400	1,666,478	1,766,500	6.00%	100,022
270 Workers Compensation	12,832	8,248	7,900	2,553	2,600	1.84%	47
TOTAL BENEFITS	3,674,674	3,521,465	3,715,200	3,514,154	3,675,100	4.58%	160,946
300 Professional Services	35,279	36,830	42,000	147,205	147,200	0.00%	-5
400 Repair / Rental of Equipment	27,735	30,811	31,000	1,684,930	1,684,900	0.00%	-30
500 Misc. Purchased Services	32,634	57,204	64,100	46,635	46,600	-0.08%	-35
TOTAL PURCHASED SERV.	95,648	124,845	137,100	1,878,770	1,878,700	0.00%	-70
610 Supplies	1,595,632	1,311,794	1,341,300	1,254,265	1,254,300	0.00%	35
630 Food	11,520,400	11,836,824	12,726,000	9,473,174	9,473,200	0.00%	26
700 Misc Equipment	1,460,586	514,160	4,000,000	493,797	500,000	1.26%	6,203
800 Other Costs	1,669,113	1,334,169	1,125,700	1,804,226	1,804,200	0.00%	-26
904 USDA Commodities	7,055,265	6,276,284	6,000,000	8,000,000	6,000,000	-25.00%	-2,000,000
TOTAL EXPENSES	36,715,327	34,814,456	39,251,100	36,111,805	34,598,800	-4.19%	-1,513,005
TOTAL REVENUE AND OTHER SOURCES	37,405,045	32,585,437	39,251,100	33,789,298	34,598,800	2.40%	809,502
INCREASE / (DECREASE) IN FUND BALANCE	689,718	-2,229,019	0	-2,322,507	0		2,322,507
FUND BALANCES, BEGINNING	20,536,595	21,226,313	19,370,026	18,997,294	13,674,787		-5,322,507
Budgeted Changes in Fund Balance	0	0	-2,949,726	-3,000,000	-1,086,962		1,913,038
FUND BALANCES, ENDING	\$21,226,313	\$18,997,294	\$16,420,300	\$13,674,787	\$12,587,825		-\$1,086,962

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

SELF INSURANCE FUND - REVENUES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1900 Local Revenues	79,971,764	83,672,013	86,130,500	89,113,588	94,460,400	6.00%	5,346,812
TOTAL REVENUE	79,971,764	83,672,013	86,130,500	89,113,588	94,460,400	6.00%	5,346,812
5200 Interfund Transfer	0	0	0	0	0	0.00%	0
TOTAL REVENUE & OTHER SOURCES	\$79,971,764	\$83,672,013	\$86,130,500	\$89,113,588	\$94,460,400	6.00%	\$5,346,812

SELF INSURANCE FUND - EXPENSES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
240 Health and Dental Claims	68,308,846	77,017,485	78,601,700	81,010,699	86,601,700	6.90%	5,591,001
TOTAL BENEFITS	68,308,846	77,017,485	78,601,700	81,010,699	86,601,700	6.90%	5,591,001
300 Professional Services	7,636,412	7,376,060	7,528,800	7,756,659	7,858,700	1.32%	102,041
TOTAL PURCHASED SERV.	7,636,412	7,376,060	7,528,800	7,756,659	7,858,700	1.32%	102,041
900 Other Sources and Uses	0	0	0	0	0	0.00%	0
TOTAL EXPENSES	75,945,258	84,393,545	86,130,500	88,767,358	94,460,400	6.41%	5,693,042
TOTAL REVENUE AND OTHER SOURCES	79,971,764	83,672,013	86,130,500	89,113,588	94,460,400	6.00%	5,346,812
INCREASE / (DECREASE) IN NET ASSETS	4,026,506	-721,532	0	346,230	0		-346,230
NET POSITION, BEGINNING	25,539,790	29,566,296	25,539,790	25,539,790	25,886,020		346,230
Budgeted Change in Position	0	0	0	0	0		0
NET POSITION, ENDING	\$29,566,296	\$28,844,764	\$25,539,790	\$25,886,020	\$25,886,020		\$0

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

DAVIS EDUCATION FOUNDATION FUND - REVENUE

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1510 Interest on Investments	730,410	317,235	619,538	700,130	700,130	0.00%	0
1900 Other Local Revenue	4,863,207	5,962,642	8,000,000	5,247,131	6,000,000	14.35%	752,869
5800 Use of Fund Balance			0	0	0	0.00%	0
TOTAL REVENUE	\$5,593,617	\$6,279,877	\$8,619,538	\$5,947,261	\$6,700,130	12.66%	\$752,869

DAVIS EDUCATION FOUNDATION FUND - EXPENDITURES

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
300 Professional Services	0	27	0	211	200	-5.21%	-11
500 Misc. Purchased Services	22,893	31,313	31,007	13,334	13,334	0.00%	0
600 Supplies	1,376,633	1,354,335	1,125,045	1,997,911	1,997,911	0.00%	0
930 Interfund Transfers	6,217,772	2,728,786	7,463,486	3,522,946	4,688,685	33.09%	1,165,739
TOTAL EXPENDITURES	7,617,298	4,114,461	8,619,538	5,534,402	6,700,130	21.06%	1,165,728
TOTAL REVENUE AND OTHER SOURCES	5,593,617	6,279,877	8,619,538	5,947,261	6,700,130	12.66%	752,869
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	-2,023,681	2,165,416	0	412,859	0		-412,859
FUND BALANCE, BEGINNING	5,488,714	3,465,033	3,465,033	5,630,449	6,043,308		412,859
Budgeted Changes in Fund Balance	0	0	0	0	0		
FUND BALANCE, ENDING	\$3,465,033	\$5,630,449	\$3,465,033	\$6,043,308	\$6,043,308		\$0

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

SUMMARY OF ALL FUND BUDGETS

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
GENERAL FUND:							
Revenues & Other Sources	782,079,046	778,891,116	806,412,263	811,994,557	823,113,561	1.37%	11,119,004
Expenditures & Other Uses	755,259,121	765,286,771	806,412,263	801,409,073	823,113,561	2.71%	21,704,488
STUDENT ACTIVITIES FUND:							
Revenues & Other Sources	23,532,274	25,284,505	22,979,600	26,086,216	25,847,200	-0.92%	-239,016
Expenditures & Other Uses	23,150,512	25,101,475	22,979,600	26,190,054	25,847,200	-1.31%	-342,854
TAX INCREMENT FUND							
Revenues & Other Sources	12,184,829	12,894,177	17,000,000	17,000,000	17,000,000	0.00%	0
Expenditures & Other Uses	12,184,829	12,894,177	17,000,000	17,000,000	17,000,000	0.00%	0
CAPITAL OUTLAY FUND:							
Revenues & Other Sources	31,227,575	247,784,504	175,600,000	250,288,820	84,988,820	-66.04%	-165,300,000
Expenditures & Other Uses	161,372,930	207,834,791	175,600,000	240,955,902	84,988,820	-64.73%	-155,967,082
DEBT SERVICE FUND:							
Revenues & Other Sources	67,250,068	72,019,026	72,760,399	82,380,213	73,757,621	-10.47%	-8,622,592
Expenditures & Other Uses	94,183,332	66,083,087	72,760,399	82,380,213	73,757,621	-10.47%	-8,622,592
FOOD SERVICE FUND:							
Revenues & Other Sources	37,405,045	32,585,437	39,251,100	33,789,298	34,598,800	2.40%	809,502
Expenditures & Other Uses	36,715,327	34,814,456	39,251,100	36,111,805	34,598,800	-4.19%	-1,513,005
SELF INSURANCE FUND:							
Revenues & Other Sources	79,971,764	83,672,013	86,130,500	89,113,588	94,460,400	6.00%	5,346,812
Expenses & Other Uses	75,945,258	84,393,545	86,130,500	88,767,358	94,460,400	6.41%	5,693,042
DAVIS FOUNDATION FUND:							
Revenues & Other Sources	5,593,617	6,279,877	8,619,538	5,947,261	6,700,130	12.66%	752,869
Expenditures & Other Uses	7,617,298	4,114,461	8,619,538	5,534,402	6,700,130	21.06%	1,165,728
TOTAL FUND REVENUES & OTHER	1,039,244,218	1,259,410,655	1,228,753,400	1,316,599,953	1,160,466,532	-11.86%	-156,133,421
TOTAL FUND EXP. & OTHER	1,166,428,607	1,200,522,763	1,228,753,400	1,298,348,807	1,160,466,532	-10.62%	-137,882,275

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

REVENUE SUMMARY BY SOURCE - ALL FUNDS

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
TAX REVENUE	265,827,809	278,864,988	292,959,130	292,222,664	297,752,066	1.89%	5,529,402
OTHER LOCAL REVENUE	162,326,493	159,234,066	160,330,021	165,671,844	166,279,376	0.37%	607,532
STATE REVENUE	538,294,480	548,304,530	576,031,624	578,945,086	586,865,229	1.37%	7,920,143
FEDERAL REVENUE	72,212,451	54,474,700	58,482,899	55,760,359	58,482,899	4.88%	2,722,540
PROCEEDS FROM BOND SALES	0	200,000,000	100,000,000	200,000,000	50,000,000	-75.00%	-150,000,000
OTHER SOURCES	582,985	18,532,371	40,949,726	24,000,000	1,086,962	-95.47%	-22,913,038
GRAND TOTAL REVENUE - ALL FUND	\$1,039,244,218	\$1,259,410,655	\$1,228,753,400	\$1,316,599,953	\$1,160,466,532	-11.86%	-\$156,133,421

EXPENDITURE SUMMARY BY OBJECT - ALL FUNDS

Account Category	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 INITIAL BUDGET	2025-2026 FINAL BUDGET	2026-2027 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	477,222,514	491,658,207	522,206,290	509,802,975	529,321,247	3.83%	19,518,272
210 Retirement	90,598,347	90,606,273	96,579,400	90,415,292	93,448,900	3.36%	3,033,608
220 Social Security	34,256,948	35,831,326	38,179,300	37,151,668	39,064,319	5.15%	1,912,651
240 Health Insurance	140,073,774	147,682,933	151,875,300	161,796,729	172,435,000	6.58%	10,638,271
270 Workers Compensation	1,057,977	1,437,056	1,082,200	1,922,147	1,922,200	0.00%	53
280 Other Benefits	40,393	136,256	128,500	145,844	145,800	-0.03%	-44
TOTAL BENEFITS	266,027,439	275,693,844	287,844,700	291,431,680	307,016,219	5.35%	15,584,539
300 Professional Services	29,903,334	25,868,430	30,936,800	25,277,675	24,450,600	-3.27%	-827,075
400 Repair / Rental of Equipment	144,185,924	186,566,484	149,351,700	165,606,720	56,288,546	-66.01%	-109,318,174
500 Misc. Purchased Services	22,596,780	22,026,088	26,620,707	26,876,633	26,885,434	0.03%	8,801
TOTAL PURCHASED SERV.	196,686,038	234,461,002	206,909,207	217,761,028	107,624,580	-50.58%	-110,136,448
600 Supplies & Materials	106,919,931	108,363,776	101,379,618	126,651,350	117,742,580	-7.03%	-8,908,770
700 Equipment	7,727,056	9,407,542	17,258,000	12,108,374	7,625,300	-37.02%	-4,483,074
800 Other Expenditure Items	98,572,592	71,933,322	79,692,099	89,070,454	80,447,921	-9.68%	-8,622,533
900 Transfer/Increase in Fund Bal	13,273,037	9,005,070	13,463,486	11,522,946	10,688,685	-7.24%	-834,261
TOTAL EXPENDITURES	\$1,166,428,607	\$1,200,522,763	\$1,228,753,400	\$1,258,348,807	\$1,160,466,532	-7.78%	-\$97,882,275