

**South Davis Recreation District**  
**Board Meeting**  
November 13th, 2023  
5:30 p.m.

**NOTICE OF BOARD MEETING**

Notice is hereby given that a board meeting will be held by the South Davis Recreation District Board of Trustees on November 13, 2023, at the hour of 5:30 p.m. at the South Davis Recreation Center located at 550 N 200 W, Bountiful, Utah, and via electronic means at the date and time listed above. The public is invited to join electronically and can do so by emailing [mary@southdavisrecreation.com](mailto:mary@southdavisrecreation.com) to ask for the information on joining the meeting.

**AGENDA**

1. Welcome
2. Citizen Matters
3. Approval of October 9<sup>th</sup>, 2023 Board Meeting Minutes
4. Review and Approval of Expenditures and Financial Statement Review for October 2023
5. SDRD Policy Subcommittee Updates
6. Approval of Resolution 2023 – 08 Adopting Updated District Rules and Regulations
7. Consideration of Resolution 2023-07 Setting New Operations Tax Revenue for 2024.
8. Discussion on Centerville Jr. High Field and District's Possible Use
9. Discussion on FY 2024 Budget
10. Discussion and Approval on Capital Budget Fitness Equipment
11. Discussion and Approval on Capital Budget Hot Water Boiler
12. Other Matters
13. Closed Session to discuss pending or reasonably imminent litigation and to discuss the character or professional competence of an individual
14. Adjourn

**SOUTH DAVIS RECREATION DISTRICT**  
**Cash Disbursements Submitted For Approval**  
**For the Period October 1-31, 2023**

AGENDA ITEM # \_\_\_\_\_

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
<b><u>Payroll &amp; Electronic Disbursements:</u></b>				
1 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 9/23/2023	ACH	10/3/2023	7,292.60
2 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 10/7/2023	19914-19933	10/13/2023	2,900.45
3 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 10/7/2023	ACH	10/13/2023	85,968.81
4 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 10/7/2023	EFTPS	10/13/2023	20,454.81
5 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 10/7/2023	ACH	10/18/2023	7,171.60
6 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 10/21/2023	19934-19944	10/25/2023	1,233.77
7 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 10/21/2023	ACH	10/25/2023	85,566.14
8 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 10/21/2023	EFTPS	10/27/2023	19,764.45
9 STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR SEP 2023 SALES	ACH	10/30/2023	10,553.01
10 US BANK	PAYMENT FOR SEP 2023 BANK ANALYSIS FEE	ACH	10/31/2023	499.88
11 CREDIT CARD MERCHANTS	EPAYMENT FOR SEP 2023 CREDIT CARD FEES	ACH	10/31/2023	5,450.58
<b><u>Accounts Payable Check Disbursements:</u></b>				
12 INSIGHT COMMUNICATION LLC	Drive in Movie 24x36	78381		76.73
13 AMAZON CAPITAL SERVICES, INC.	Misc. Parts/Supplies	78382		494.31
14 AMERICAN NATIONAL RED CROSS	Lifeguarding & CPR/AED	78383		77.00
15 BOUNTIFUL CITY	Utilities	78384		37,630.53
16 C E M MAINTENANCE INC	Pool UV Lamp	78385		6,919.23
17 CINTAS CORP	Mats	78386		105.07
18 CINTAS CORP	Mats	78387		210.14
19 CITY CREEK WINDOW CLEANING, INC	Window Cleaining	78388		1,515.00
20 CODALE ELECTRIC SUPPLY, INC.	Lights & Misc. Supplie	78389		1,049.36
21 COMCAST CABLE	Account # 8495 44 085 0418644	78390		87.51
22 GRAINGER, INC.	Misc. Parts/Supplies	78391		802.58
23 CITIBANK, N.A.	Misc. Parts/Supplies	78392		236.42
24 I.D. EDGE, INC.	Custom Cards	78393		3,031.18
25 INTERMOUNTAIN CONCRETE SPECIALTIES	Pool Deck Sealer	78394		1,839.36
26 LAKEVIEW HOSPITAL	Drug Testing	78395		85.00
27 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 09/23/2023	78396		141.19
28 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 09/23/2023	78397		477.00
29 NUCO2 INC. AND SUBSIDIARIES	Pool Chemicals	78398		283.60
30 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	78399		32.52
31 PILOT THOMAS LOGISTICS, LLC	Propane	78400		132.23
32 STATE OF UTAH	SEPTEMBER 2023 STATE TAX WITHHOLDING	78401		7,877.91
33 STATE OF UTAH	OCTOBER 2023	78402		523.56
34 ACE RECYCLING AND DISPOSAL, INC	Recycle Can	78403		89.00
35 INSIGHT COMMUNICATION LLC	Drive In, Trailer Logo Vinyl, & Labor Day Tri Yard Signs	78404		245.51
36 AMAZON CAPITAL SERVICES, INC.	Misc. Parts and Supplies	78405		201.81
37 AMERICAN NATIONAL RED CROSS	CPR/AED for Professional Rescuer	78406		495.00

<b>VENDOR</b>	<b>PURPOSE</b>	<b>CHECK NO.</b>	<b>DOCUMENT DATE</b>	<b>CHECK AMOUNT</b>
38 BOUNTIFUL CITY	Monthly Contract for Sept. 2023	78407		19,158.29
39 C E M MAINTENANCE INC	Pool Acid	78408		881.50
40 ASHLEY CHRISTENSEN	Refund Learn to Skate	78409		62.50
41 CINTAS CORP	Mats	78410		105.07
42 GRAINGER, INC.	Rodent Stations	78411		136.04
43 CITIBANK, N.A.	Misc. Parts and Supplies	78412		562.98
44 INTERMOUNTAIN BUSINESS FORMS, INC	Uniform Fleece w/ Logo	78413		363.38
45 ADOLPH KIEFER AND ASSOCIATES LLC	Body Strap	78414		91.00
46 MARATHON PRINTING, INC.	Thanksgiving Day Race	78415		598.55
47 MONROE ENGINEERING GROUP, LLC	Pool Lane Line Casters	78416		200.60
48 NATIONAL BACKGROUND & SCREENING SERVICES LLC	Background Checks	78417		430.20
49 NUCO2 INC. AND SUBSIDIARIES	Pool Chemicals	78418		414.32
50 ROYCE INDUSTRIES, L.C.	Pressure Washer Parts	78419		264.85
51 STATE OF UTAH	Boiler Certification of Inspection & Permit	78420		60.00
52 SWANK MOTION PICTURES, INC	DVD Across the Spider Verse	78421		395.00
53 T-MOBILE USA, INC.	Account # 706133733	78422		56.80
54 UTAH SWIMMING, INC.	Splash Fees SADT Fall Kick Off	78423		1,811.25
55 UTAH SWIMMING, INC.	Genius Long Course State Champ Meet Fees	78424		881.00
56 UTAH WATER POLO ASSOCIATION	League Game Fees for South Davis Rec	78425		2,175.00
57 WASATCH AQUATIC CLUB	Swim Meet for South Davis Rec	78426		336.00
58 CALIBER CLEANING SERVICES LLC	Janitorial Cleaning for South Davis Rec	78427		8,640.00
59 CANON SOLUTIONS AMERICA INC	Maintenance	78428		547.51
60 CANON SOLUTIONS AMERICA INC	Maintenance	78429		12.11
61 UTAH CARENOW URGENT CARE LLC	Drug Testing	78430		459.00
62 CODALE ELECTRIC SUPPLY, INC.	Misc. Supplies	78431		158.88
63 DOMINION ENERGY UTAH	Account # 7275871119	78432		1,851.33
64 FIRETROL PROTECTION SYSTEMS, INC.	Fire Alarm Monitoring	78433		80.85
65 GRAINGER, INC.	Misc. Parts & Supplies, Pressure Washer Parts	78434		58.99
66 HARTFORD-PRIORITY ACCOUNTS	10/23 GROUP TERM LIFE PREMIUM PAYMENT	78435		483.10
67 HARTFORD-PRIORITY ACCOUNTS	10/23 SUPPLEMENTAL LIFE PREMIUM PAYMENT	78436		205.92
68 HAYES GODFREY BELL, P.C.	Legal Fees for September 2023	78437		2,870.00
69 INTERMOUNTAIN BUSINESS FORMS, INC	Badger Shirts	78438		2,409.46
70 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	ANNUAL PLAN FEE 10/01/2023-12/31/2023	78439		250.00
71 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/07/2023	78440		123.87
72 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/07/2023	78441		384.74
73 NATIONAL BENEFIT SERVICES OPERATIONS	PPE 10/07/2023	78442		726.75
74 NATIONAL BENEFIT SERVICES OPERATIONS	NBS ADMIN FEES SEPTEMBER	78443		52.00
75 LOYAL PERCH MEDIA LLC	Advertising for September edition	78444		300.00
76 ODP BUSINESS SOLUTIONS, LLC	Office Supplies	78445		40.47
77 OFFICE OF RECOVERY SERVICES	PPE 10/07/2023	78446		92.31
78 POWER ENGINEERING CO., INC.	Cooling Treatment	78447		888.32
79 PUBLIC EMPLOYEES HEALTH PROGRAM	NOVEMBER 2023 PREMIUM PAYMENT	78448		15,636.71
80 CHAD REIMSCHUSSEL	Reimbursed for Travel for Meet in Florida	78449		5,252.52

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
81	RIEDEL SHOES, INC.	42 Set, Blk, Medium Size 10	78450		402.04
82	STATE OF UTAH	State Mailings for Sept. 2023	78451		583.10
83	CHRISTI STURGEON	Reimbursed for Learn to Skate Supplies	78452		50.79
84	SUNRISE ENVIRONMENTAL	Drain Cleaner	78453		194.76
85	U.S. BANK	Misc.Building Supplies	78454		5,723.01
86	WORKER'S COMPENSATION FUND	OCTOBER 2023 PREMIUM PAYMENT	78455		1,990.29
87	AMAZON CAPITAL SERVICES, INC.	Spooktacular Supplies	78456		733.69
88	CARPENTER PAPER CO.	TP, Towels, & Trash Bags	78457		2,345.89
89	CINTAS CORP	Mats	78458		105.07
90	COTTONWOOD HEIGHTS PARKS & RECREATION	Oct. 2023 Dual Swim Meet	78459		1,375.00
91	PAM COULAM	Reimbursed for Mileage	78460		27.19
92	DAVIS BEHAVIORAL HEALTH, INC	Handcart Days Half Marathon Breakfast Split	78461		1,500.00
93	L.A. GRINDING CO.	Ice Knife Rental	78462		250.00
94	LOYAL PERCH MEDIA LLC	Truth in Taxation	78463		375.00
95	NUCO2 INC. AND SUBSIDIARIES	Pool Chemicals	78464		748.12
96	ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies & paper	78465		230.75
97	RECREATION SUPPLY CO	Tile Cleaner	78466		318.60
98	SOUTHERN NEVADA SANDPIPERS SWIMMING BOOSTE	Swim Meet Entry	78467		53.50
99	SUNRISE ENVIRONMENTAL	Black Swan Drain Cleaner	78468		111.28
100	LOWE & MICHELLE RUDD	22' Slide	78469		450.00
101	MEGAN WELLS	USA Swim Registration	78470		95.00
<b>TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.....</b>					<b><u>\$ 399,687.10</u></b>

## **Cash & Investments - South Davis Recreation District**

Total Restricted and Unrestricted Cash & Investments - 9/30/2023	4,855,042
Increase/(decrease) from previous cash report	38,894
<b>Total Restricted and Unrestricted Cash &amp; Investments as of 10/31/2023</b>	<b>\$ 4,893,936 *</b>

### **Restrictions on Cash vs Availability**

[A] Reserve for Repair and Replacement target (acct 56-292200)	\$ 2,500,000
[B] Debt Service (principal and interest due on bonds in next 12 months)	1,302,000
[C] Allowance for emergency (4 months) operating reserve	1,683,470
[D] Approved 2023 capital projects	185,220
[E] Legally restricted cash collected on the debt service property tax levy	<u>413,446</u>
<b>Total Restrictions on Cash. . . . .</b>	<b>\$ <u>6,084,136</u></b>
<b>Total of Cash Reserves Used &amp; Unreplenished. . . . .</b>	<b>\$ <u>(1,190,200)</u></b>

#### NOTES:

This cash analysis does not consider residual cash surpluses or deficits from future operations. It is just an analysis of current cash balances compared to known cash outflows, reserve requirements, and current-year capital plans.

\* Represents cash and investments of all types actually on books as of report date.

- [A] Per Resolution 2010-05 (8/16/10), the Board designated "...\$2.5 million and any additional accumulated amounts for enhancement, maintenance, and replacement, and any potential viable projects that are deemed acceptable". (This is not the same as the 4-mo oper reserve of \$1.5 million)
- [B] It is advisable to set aside a portion of the estimated net investible fund balance to cover at least the "current portion" of debt service on the District's long-term debt (bond payable). The amount shown is only that portion (principal & interest) to be paid in the next 12 months (deemed the "current portion").
- [C] This amount represents approx. 4 months' average operating expenses. It is prudent business practice to set aside an emergency reserve to cover normal operating expenses in case of unforeseen problems or major downturn in operating revenues. The amount (or number of months of reserve) is at the Board's discretion. This amount (4 mos) was decided upon at the 8/2010 Bd Mtg and committed to policy via Resolution 2010-05. *(Estimate based on average of 2022's monthly operating expenses). When the 2010-05 policy was adopted the 4 month reserve totaled \$1.2 million.*
- [D] This reflects the 2023 capital projects approved by the Board.
- [E] Davis County has over collected and remitted property taxes on the District's debt service levy. As all collections on a debt service levy are legally restricted to be used only for debt service, the District must use this over remitted money on future debt service payments.

## SDRD cash trend - Past 4 years & 10 months

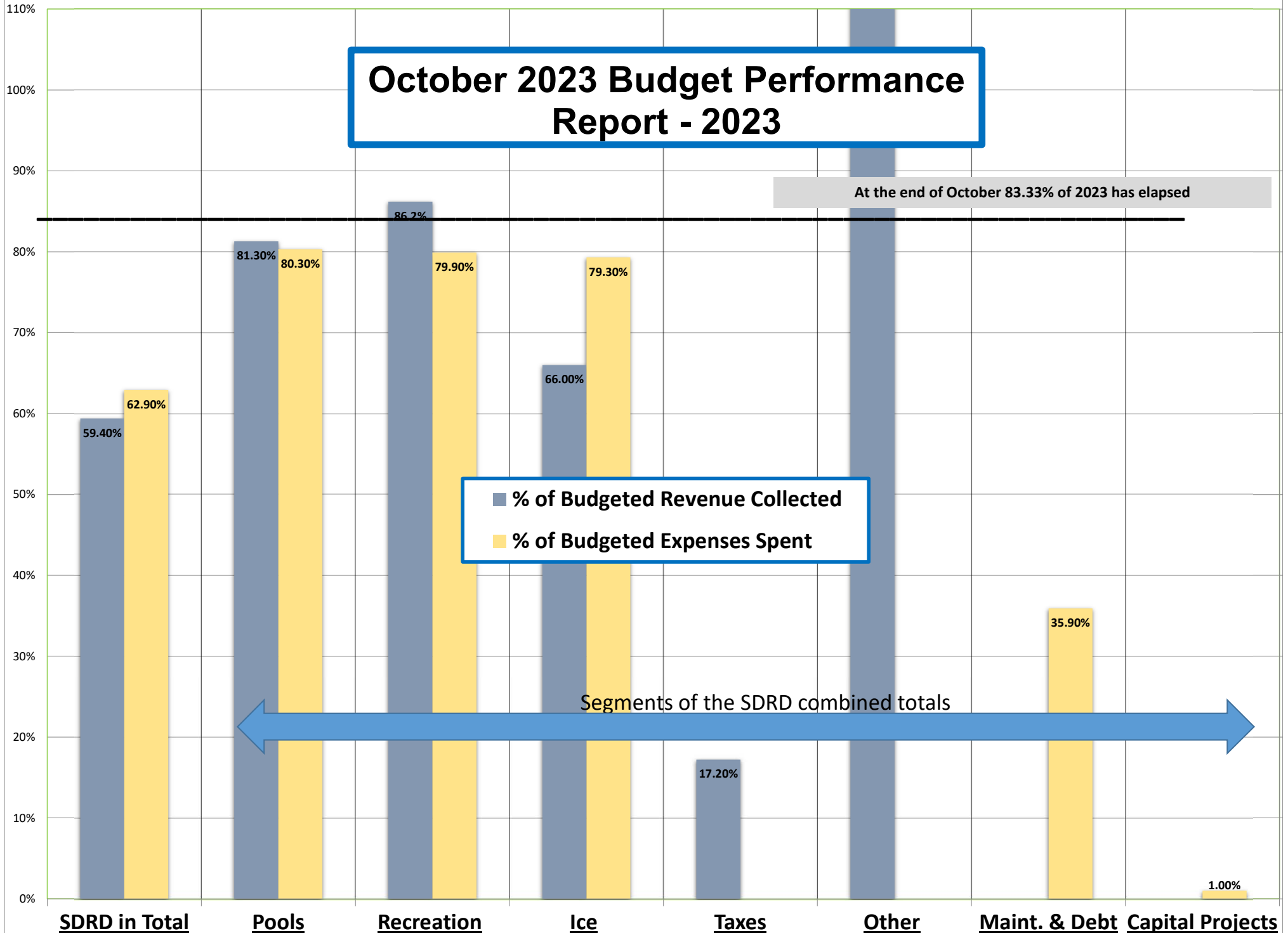


# October 2023 Budget Performance Report - 2023

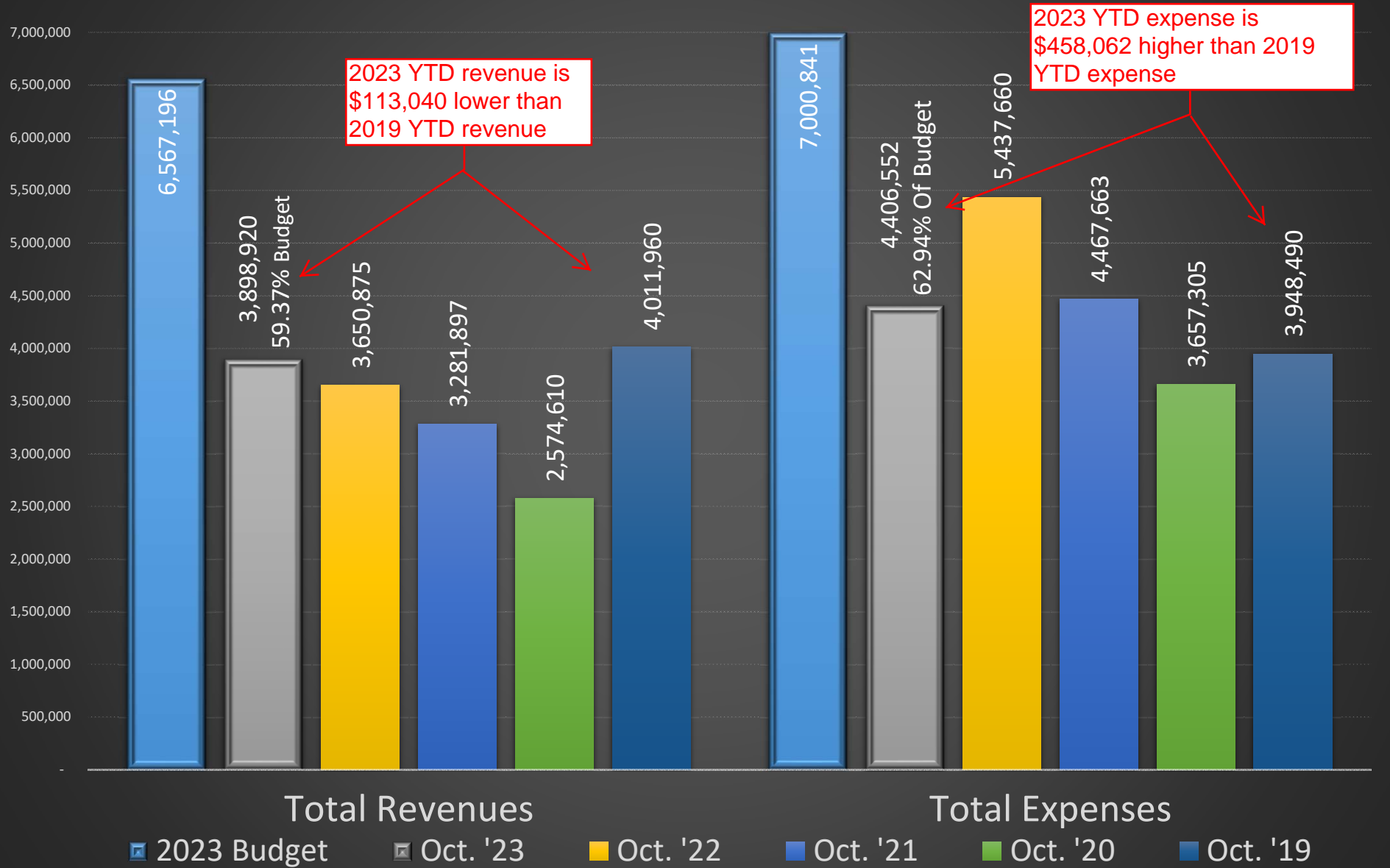
At the end of October 83.33% of 2023 has elapsed

■ % of Budgeted Revenue Collected  
■ % of Budgeted Expenses Spent

Segments of the SDRD combined totals



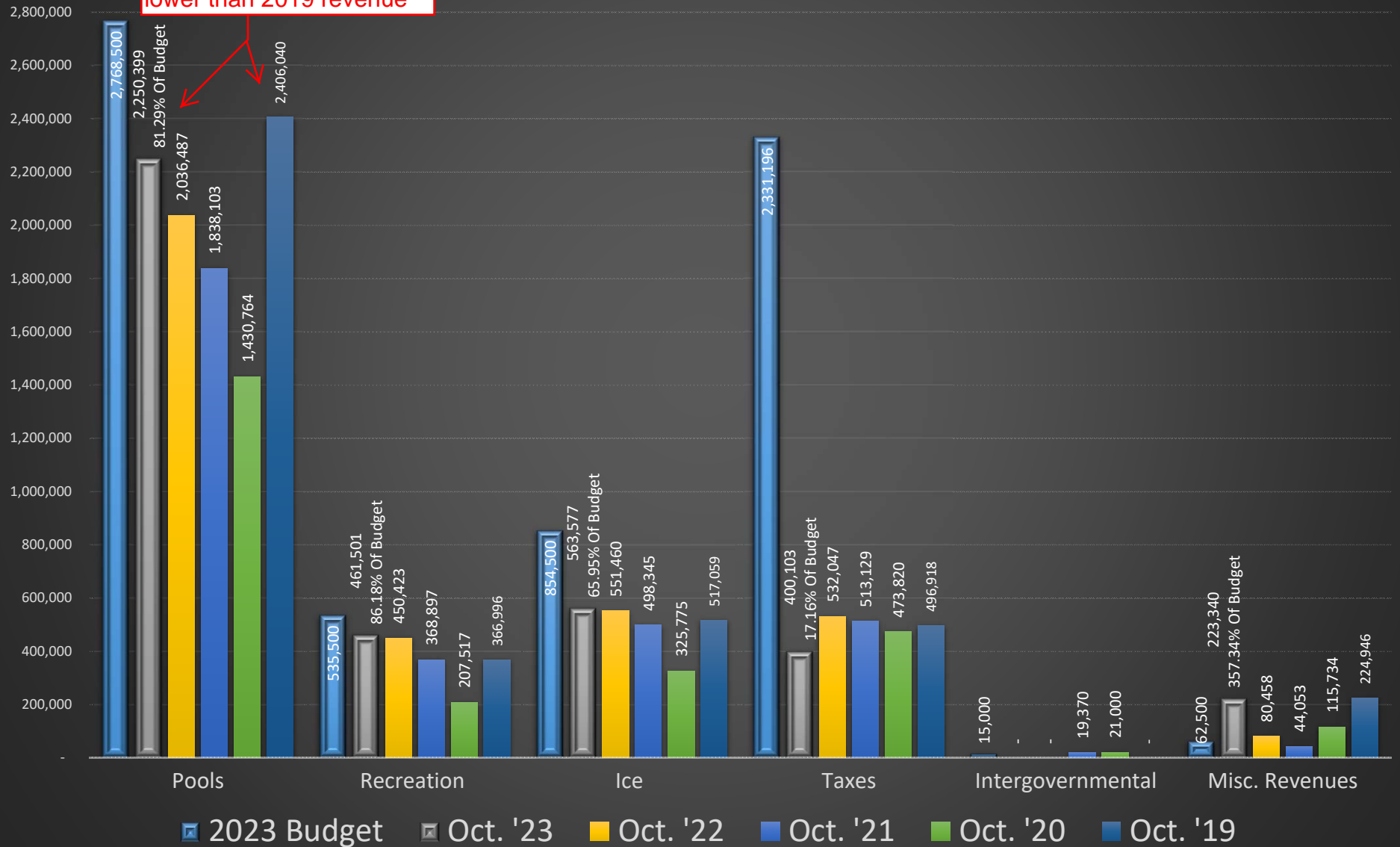
## October YTD 2023 Revenues and Expenses Compared to the 2023 Budget and the Same Timeframe from the Past Four Years



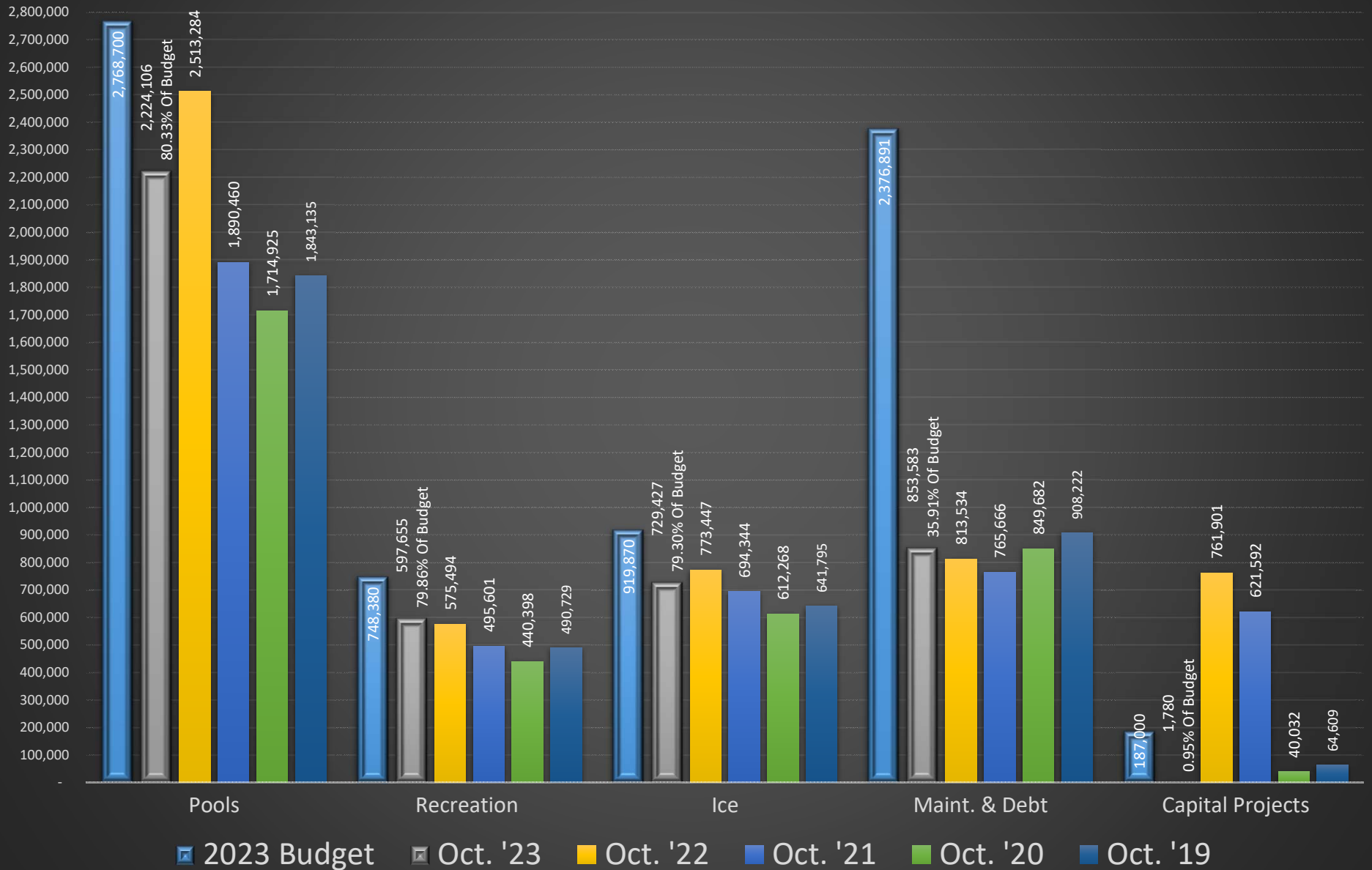


# October YTD 2023 Revenues Compared to the 2023 Budget and Revenues of the Same Timeframe of the Past Four Years

2023 revenue is \$155,641 lower than 2019 revenue



## October YTD 2023 Departmental Expenses Compared to the 2023 Budget and Expenses of the Same Timeframe of the Past Four Years



# South Davis Recreation District

## OCTOBER 2023 YTD REVENUE REPORT

FOR 2023 10

			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>10 SWIMMING POOL REVENUE</b>									
563000	347225	Special Events Donat	-20,000	-20,000	-9,676.50	-208.50	.00	-10,323.50	48.4%
564100	347210	DailyAdmissions-Pool	-670,000	-670,000	-575,020.36	-25,986.75	.00	-94,979.64	85.8%
564100	347215	Season Passes - Pool	-640,000	-640,000	-577,822.79	-58,955.34	.00	-62,177.21	90.3%
564100	347216	Summer Passes	0	0	-19,138.05	284.75	.00	19,138.05	100.0%
564100	347217	EFT Mthly Pay Annual	-510,000	-510,000	-412,351.17	-40,513.11	.00	-97,648.83	80.9%
564100	347218	EFT Mthly Pay Set-Up	-21,000	-21,000	-16,330.00	-840.00	.00	-4,670.00	77.8%
564100	347220	Ticket Sales-Spcl Ev	-17,000	-17,000	-11,987.41	-7,803.15	.00	-5,012.59	70.5%
564100	347221	Special Events-Races	-110,000	-110,000	-71,691.00	-8,783.00	.00	-38,309.00	65.2%
564100	347250	Fitness Class - Pool	-4,500	-4,500	-3,923.50	-128.00	.00	-576.50	87.2%
564100	347260	Lessons - Pool	-250,000	-250,000	-175,336.00	-10,725.00	.00	-74,664.00	70.1%
564100	347262	Private Swim Lessons	-50,000	-50,000	-28,110.00	-2,762.00	.00	-21,890.00	56.2%
564100	347265	Personal Trainers -	-70,000	-70,000	-66,006.00	-7,215.00	.00	-3,994.00	94.3%
564100	347280	Aquatic Teams Regist	-165,000	-165,000	-136,168.75	-19,630.00	.00	-28,831.25	82.5%
564100	347281	Water Polo Registrat	-40,000	-40,000	-31,004.00	-4,865.00	.00	-8,996.00	77.5%
564100	347282	Swim Team Program Fu	-45,000	-45,000	-10,075.67	-714.00	.00	-34,924.33	22.4%
564100	347290	Day Care	-15,000	-15,000	-12,800.75	-954.00	.00	-2,199.25	85.3%
564200	347271	Lap Pool Rent&SDRD S	-65,000	-65,000	-48,205.85	-11,434.00	.00	-16,794.15	74.2%
564200	347275	Facil Rntl-Hrly/All	-35,000	-35,000	-28,864.44	-2,065.00	.00	-6,135.56	82.5%
564200	347276	Facil Rntl-Party Roo	-20,000	-20,000	-12,880.00	-1,060.00	.00	-7,120.00	64.4%
564300	347240	Snack Bar Sales - Po	-15,000	-15,000	.00	.00	.00	-15,000.00	.0%
564300	347241	Merchandise Sales -	-6,000	-6,000	-3,006.58	-63.15	.00	-2,993.42	50.1%
TOTAL SWIMMING POOL REVENUE			-2,768,500	-2,768,500	-2,250,398.82	-204,420.25	.00	-518,101.18	81.3%
TOTAL REVENUES			-2,768,500	-2,768,500	-2,250,398.82	-204,420.25	.00	-518,101.18	
<b>15 RECREATION REVENUE</b>									
563000	347425	Special Events Donat	-20,000	-20,000	-17,025.00	-25.00	.00	-2,975.00	85.1%
564100	347460	Lessons - Rec	-35,000	-35,000	-33,836.50	.00	.00	-1,163.50	96.7%
564100	347480	Team Sports	-250,000	-250,000	-243,901.62	-2,662.00	.00	-6,098.38	97.6%
564100	347481	Jr. Jazz Registratio	-200,000	-200,000	-137,915.16	-31,549.67	.00	-62,084.84	69.0%
564100	347482	Adaptive Programs Re	-5,000	-5,000	-510.00	.00	.00	-4,490.00	10.2%
564200	347470	Facility Rntl-Gym/Mt	-20,000	-20,000	-24,671.90	-3,315.80	.00	4,671.90	123.4%
564300	347440	Snack Sales-Zesiger	-1,500	-1,500	-1,035.94	.00	.00	-464.06	69.1%
564300	347450	Vending Mach Commiss	-4,000	-4,000	-2,605.18	-136.33	.00	-1,394.82	65.1%
TOTAL RECREATION REVENUE			-535,500	-535,500	-461,501.30	-37,688.80	.00	-73,998.70	86.2%
TOTAL REVENUES			-535,500	-535,500	-461,501.30	-37,688.80	.00	-73,998.70	
<b>20 ICE RINK REVENUE</b>									

## OCTOBER 2023 YTD REVENUE REPORT

FOR 2023 10

20	ICE RINK REVENUE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
563000 347825	Special Events Donat	-10,000	-10,000	.00	.00	.00	-10,000.00	.0%
564100 347810	DailyAdmissions-IceR	-110,000	-110,000	-61,111.28	-3,816.49	.00	-48,888.72	55.6%
564100 347811	DailyAdmiss.-IceRibb	-80,000	-80,000	-27,401.64	.00	.00	-52,598.36	34.3%
564100 347815	Season Passes - Ice	-122,000	-122,000	-101,968.74	-10,403.88	.00	-20,031.26	83.6%
564100 347816	Summer Passes	0	0	-3,377.30	50.25	.00	3,377.30	100.0%
564100 347817	EFT Mthly Pay Annual	-92,000	-92,000	-72,767.69	-7,149.35	.00	-19,232.31	79.1%
564100 347820	Ticket Sales-Spcl Ev	-5,000	-5,000	-1,377.02	-1,377.02	.00	-3,622.98	27.5%
564100 347830	Groupon Voucher Sale	-10,000	-10,000	-4,317.90	-384.22	.00	-5,682.10	43.2%
564100 347860	Skate Lessons	-65,000	-65,000	-56,505.75	-5,221.50	.00	-8,494.25	86.9%
564200 347871	Facil Rntl-Hockey/Fi	-165,000	-165,000	-113,215.32	-15,037.00	.00	-51,784.68	68.6%
564200 347872	Facil Rntl-Frstyl/Co	-60,000	-60,000	-51,563.00	-5,720.00	.00	-8,437.00	85.9%
564200 347874	Rental - Ice Skates	-68,000	-68,000	-43,138.58	-2,624.20	.00	-24,861.42	63.4%
564200 347875	Facil Rntl-All Nite	-3,500	-3,500	-1,745.00	-150.00	.00	-1,755.00	49.9%
564200 347876	Facil Rntl-Party Roo	-5,500	-5,500	-4,890.00	-2,010.00	.00	-610.00	88.9%
564200 347877	Rental-Skates-Ribbon	-55,000	-55,000	-19,817.81	.00	.00	-35,182.19	36.0%
564300 347840	Snack Bar Sls-Main S	0	0	-108.97	.00	.00	108.97	100.0%
564300 347841	Merchandise Sales -	-2,500	-2,500	-266.30	-12.25	.00	-2,233.70	10.7%
564300 347842	Merchandise Sales -	-1,000	-1,000	-4.66	.00	.00	-995.34	.5%
TOTAL ICE RINK REVENUE		-854,500	-854,500	-563,576.96	-53,855.66	.00	-290,923.04	66.0%
TOTAL REVENUES		-854,500	-854,500	-563,576.96	-53,855.66	.00	-290,923.04	
<b>22 TAXES</b>								
561000 311000	General Property Tax	-915,000	-915,000	-126,427.42	-25,205.26	.00	-788,572.58	13.8%
561000 311010	Genl Prop Taxes-Debt	-1,112,196	-1,112,196	-153,674.38	-30,637.37	.00	-958,521.62	13.8%
561000 311020	Property Tax Increme	-120,000	-120,000	.00	.00	.00	-120,000.00	.0%
561000 312000	Prior Yrs'Taxes-DeIn	-62,000	-62,000	-46,481.40	-2,094.39	.00	-15,518.60	75.0%
561000 315000	Fees-In-Lieu Of Prop	-122,000	-122,000	-73,519.97	-7,212.85	.00	-48,480.03	60.3%
TOTAL TAXES		-2,331,196	-2,331,196	-400,103.17	-65,149.87	.00	-1,931,092.83	17.2%
TOTAL REVENUES		-2,331,196	-2,331,196	-400,103.17	-65,149.87	.00	-1,931,092.83	
<b>24 INTERGOVERNMENTAL</b>								
563000 383050	Interlocal Agreement	-15,000	-15,000	.00	.00	.00	-15,000.00	.0%
TOTAL INTERGOVERNMENTAL		-15,000	-15,000	.00	.00	.00	-15,000.00	.0%
TOTAL REVENUES		-15,000	-15,000	.00	.00	.00	-15,000.00	
<b>25 OTHER REVENUE</b>								

## OCTOBER 2023 YTD REVENUE REPORT

FOR 2023 10

25	OTHER REVENUE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
562000 369000	Sundry Revenues	-20,500	-20,500	-17,373.48	-251.51	.00	-3,126.52	84.7%
562000 369100	Concessionaire Lease	0	0	-2,396.05	-238.48	.00	2,396.05	100.0%
562100 361000	Interest Earnings	-35,000	-35,000	-201,136.58	-21,429.92	.00	166,136.58	574.7%
562100 361010	Interest Earnings -	-1,000	-1,000	-2,434.04	.00	.00	1,434.04	243.4%
563000 383010	Contributions/Donati	-6,000	-6,000	.00	.00	.00	-6,000.00	.0%
	TOTAL OTHER REVENUE	-62,500	-62,500	-223,340.15	-21,919.91	.00	160,840.15	357.3%
	TOTAL REVENUES	-62,500	-62,500	-223,340.15	-21,919.91	.00	160,840.15	
	GRAND TOTAL	-6,567,196	-6,567,196	-3,898,920.40	-383,034.49	.00	-2,668,275.60	59.4%

\*\* END OF REPORT - Generated by Tyson Beck \*\*

# South Davis Recreation District

## OCTOBER 2023 YTD EXPENSE REPORT

FOR 2023 10

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565610 Department Swimming Pools							
35 PERSONNEL SERVICES							
565610 411000 Salaries - Perm Empl	465,000	465,000	360,397.05	33,924.14	.00	104,602.95	77.5%
565610 412000 Salaries-Temp & Part	0	0	2,642.38	.00	.00	-2,642.38	100.0%
565610 412010 Lifeguards/Swim Inst	740,000	740,000	611,501.88	53,558.88	.00	128,498.12	82.6%
565610 412020 Program Directors	15,000	15,000	5,989.38	531.25	.00	9,010.62	39.9%
565610 412030 Aerobics/Wt Trainers	180,000	180,000	154,294.34	15,181.14	.00	25,705.66	85.7%
565610 412050 Cashier-Front Desk	170,000	170,000	116,424.80	10,477.75	.00	53,575.20	68.5%
565610 412080 Swim Team Coaches	65,000	65,000	73,882.50	7,301.75	.00	-8,882.50	113.7%
565610 412090 Daycare Staff	42,000	42,000	32,927.20	3,559.64	.00	9,072.80	78.4%
565610 412100 Persnl Trainer Share	45,000	45,000	40,315.00	3,402.00	.00	4,685.00	89.6%
565610 412110 Priv Swim Lsn Instru	25,000	25,000	18,301.50	1,568.00	.00	6,698.50	73.2%
565610 413010 Fica Taxes	134,000	134,000	107,075.59	9,790.00	.00	26,924.41	79.9%
565610 413020 Employee Medical Ins	107,000	107,000	79,594.50	7,546.98	.00	27,405.50	74.4%
565610 413030 Employee Life Ins	2,900	2,900	2,071.00	211.20	.00	829.00	71.4%
565610 413040 State Retirement & 4	90,000	90,000	62,589.98	5,977.64	.00	27,410.02	69.5%
565610 413100 Workers Comp Insuran	20,000	20,000	17,814.14	1,246.77	.00	2,185.86	89.1%
565610 425300 Vehicle Allowance	1,800	1,800	1,454.04	138.48	.00	345.96	80.8%
565610 462180 Accrued Comp Time Ex	1,000	1,000	.00	.00	.00	1,000.00	.0%
565610 462190 Accrued Sick Leave E	1,000	1,000	.00	.00	.00	1,000.00	.0%
565610 462200 Accrued Vacation Exp	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL PERSONNEL SERVICES	2,106,700	2,106,700	1,687,275.28	154,415.62	.00	419,424.72	80.1%
40 OPERATIONS & MAINTEN							
565610 421000 Books Subscriptions	20,000	20,000	16,829.14	942.00	.00	3,170.86	84.1%
565610 422000 Public Notices	12,000	12,000	6,739.08	2,443.04	.00	5,260.92	56.2%
565610 423000 Travel & Training	7,000	7,000	3,961.98	.00	.00	3,038.02	56.6%
565610 424000 Office Supplies	9,000	9,000	10,417.54	3,367.57	.00	-1,417.54	115.8%
565610 425000 Equip Supplies & Mai	20,000	20,000	10,778.86	303.84	.00	9,221.14	53.9%
565610 426000 Bldg & Grnd Suppl &	110,000	110,000	97,702.78	10,658.75	.00	12,297.22	88.8%
565610 428000 Telephone Expense	3,000	3,000	2,293.82	203.28	.00	706.18	76.5%
565610 431000 Profess & Tech Servi	15,000	15,000	2,332.34	1,389.34	.00	12,667.66	15.5%
565610 431040 Bank Account Fees	6,000	6,000	3,597.42	349.92	.00	2,402.58	60.0%
565610 431050 Credit Card Merchant	65,000	65,000	62,731.38	3,815.41	.00	2,268.62	96.5%
565610 431100 Legal And Auditing F	16,000	16,000	19,512.87	1,435.00	.00	-3,512.87	122.0%

# South Davis Recreation District

## OCTOBER 2023 YTD EXPENSE REPORT

FOR 2023 10

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565610 431500 Acctg & Payroll Serv	75,000	75,000	62,080.00	.00	.00	12,920.00	82.8%
565610 445200 Lifeguard Uniforms	7,000	7,000	6,167.26	-94.00	.00	832.74	88.1%
565610 448000 Operating Supplies	35,000	35,000	21,701.79	2,753.42	.00	13,298.21	62.0%
565610 448200 Water Polo Program E	28,000	28,000	24,961.64	2,175.00	.00	3,038.36	89.1%
565610 448210 Swim Team Program Ex	40,000	40,000	24,633.81	95.00	.00	15,366.19	61.6%
565610 448240 Items Purchasd for R	6,000	6,000	2,400.78	.00	.00	3,599.22	40.0%
565610 448250 Snack Bar Supplies	10,000	10,000	.00	.00	.00	10,000.00	.0%
565610 448300 Party Room Supplies	3,000	3,000	.00	.00	.00	3,000.00	.0%
565610 448400 Day Care Supplies	2,000	2,000	1,205.21	.00	.00	794.79	60.3%
565610 448700 Special Events Suppl	80,000	80,000	62,579.73	7,120.88	.00	17,420.27	78.2%
565610 451100 Insurance & Surety B	87,000	87,000	89,580.50	.00	.00	-2,580.50	103.0%
565610 461000 Miscellaneous Expens	6,000	6,000	4,645.27	511.88	.00	1,354.73	77.4%
565610 463000 Cash Over Or Short	0	0	-22.41	-26.95	.00	22.41	100.0%
TOTAL OPERATIONS & MAINTEN	662,000	662,000	536,830.79	37,443.38	.00	125,169.21	81.1%
TOTAL Department Swimming Pools	2,768,700	2,768,700	2,224,106.07	191,859.00	.00	544,593.93	80.3%
TOTAL EXPENSES	2,768,700	2,768,700	2,224,106.07	191,859.00	.00	544,593.93	

### 565630 Department Recreation

#### 35 PERSONNEL SERVICES

565630 411000 Salaries - Perm Empl	175,000	175,000	147,938.65	12,271.57	.00	27,061.35	84.5%
565630 412000 Salaries-Temp & Part	200,000	200,000	162,452.04	17,594.11	.00	37,547.96	81.2%
565630 413010 Fica Taxes	29,000	29,000	22,707.18	2,241.13	.00	6,292.82	78.3%
565630 413020 Employee Medical Ins	59,000	59,000	46,943.45	4,618.58	.00	12,056.55	79.6%
565630 413030 Employee Life Ins	1,100	1,100	783.90	76.60	.00	316.10	71.3%
565630 413040 State Retirement & 4	33,500	33,500	24,190.16	2,164.57	.00	9,309.84	72.2%
565630 413060 Unemployment Reimb	0	0	663.62	.00	.00	-663.62	100.0%
565630 413100 workers Comp Insuran	5,000	5,000	3,743.12	300.23	.00	1,256.88	74.9%
565630 425300 Vehicle Allowance	1,080	1,080	872.34	83.08	.00	207.66	80.8%
565630 462180 Accrued Comp Time Ex	300	300	.00	.00	.00	300.00	.0%
565630 462190 Accrued Sick Leave E	1,000	1,000	.00	.00	.00	1,000.00	.0%
565630 462200 Accrued Vacation Exp	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL PERSONNEL SERVICES	506,980	506,980	410,294.46	39,349.87	.00	96,685.54	80.9%

#### 40 OPERATIONS & MAINTEN

565630 421000 Books Subscriptions	2,000	2,000	1,765.97	66.08	.00	234.03	88.3%
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# South Davis Recreation District

## OCTOBER 2023 YTD EXPENSE REPORT

FOR 2023 10

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565630 422000 Public Notices	4,000	4,000	2,843.50	235.00	.00	1,156.50	71.1%
565630 423000 Travel & Training	2,000	2,000	2,426.23	27.19	.00	-426.23	121.3%
565630 424000 Office Supplies	2,500	2,500	2,336.20	236.53	.00	163.80	93.4%
565630 425000 Equip Supplies & Mai	3,500	3,500	1,698.12	295.80	.00	1,801.88	48.5%
565630 426050 Field Prep & Util-By	3,500	3,500	2,559.00	297.00	.00	941.00	73.1%
565630 428000 Telephone Expense	2,000	2,000	1,158.11	64.77	.00	841.89	57.9%
565630 431000 Profess & Tech Servi	18,000	18,000	5,179.00	1,000.00	.00	12,821.00	28.8%
565630 431040 Bank Account Fees	900	900	513.92	49.99	.00	386.08	57.1%
565630 431050 Credit Card Merchant	9,000	9,000	8,961.63	545.06	.00	38.37	99.6%
565630 431500 Acctg & Payroll Serv	38,000	38,000	31,040.00	.00	.00	6,960.00	81.7%
565630 448000 Operating Supplies	93,000	93,000	92,290.89	143.24	.00	709.11	99.2%
565630 448100 Jr. Jazz Program Exp	56,000	56,000	29,078.94	.00	.00	26,921.06	51.9%
565630 448250 Snack Bar Supply-Zes	1,000	1,000	.00	.00	.00	1,000.00	.0%
565630 461000 Miscellaneous Expens	6,000	6,000	5,509.35	544.40	.00	490.65	91.8%
TOTAL OPERATIONS & MAINTEN	241,400	241,400	187,360.86	3,505.06	.00	54,039.14	77.6%
TOTAL Department Recreation	748,380	748,380	597,655.32	42,854.93	.00	150,724.68	79.9%
TOTAL EXPENSES	748,380	748,380	597,655.32	42,854.93	.00	150,724.68	

### 565650 Department Ice Arena

#### 35 PERSONNEL SERVICES

565650 411000 Salaries - Perm Empl	205,000	205,000	163,349.17	15,373.64	.00	41,650.83	79.7%
565650 412000 Salaries-Temp & Part	230,000	230,000	202,720.04	19,302.25	.00	27,279.96	88.1%
565650 412120 Salaries-Temp&Part-T	35,000	35,000	20,469.29	.00	.00	14,530.71	58.5%
565650 412200 Board Member Compens	12,000	12,000	7,980.00	820.00	.00	4,020.00	66.5%
565650 413010 Fica Taxes	36,000	36,000	31,059.80	2,723.12	.00	4,940.20	86.3%
565650 413020 Employee Medical Ins	45,000	45,000	35,448.21	3,734.14	.00	9,551.79	78.8%
565650 413030 Employee Life Ins	1,250	1,250	922.26	98.56	.00	327.74	73.8%
565650 413040 State Retirement & 4	39,000	39,000	27,495.16	2,585.40	.00	11,504.84	70.5%
565650 413100 Workers Comp Insuran	6,000	6,000	5,213.83	360.13	.00	786.17	86.9%
565650 425300 Vehicle Allowance	5,520	5,520	4,458.72	424.64	.00	1,061.28	80.8%
565650 462180 Accrued Comp Time Ex	300	300	.00	.00	.00	300.00	.0%
565650 462190 Accrued Sick Leave E	2,000	2,000	.00	.00	.00	2,000.00	.0%
565650 462200 Accrued Vacation Exp	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL PERSONNEL SERVICES	619,070	619,070	499,116.48	45,421.88	.00	119,953.52	80.6%

#### 40 OPERATIONS & MAINTEN

565650 421000 Books Subscriptions	3,500	3,500	4,449.20	50.00	.00	-949.20	127.1%
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# South Davis Recreation District

## OCTOBER 2023 YTD EXPENSE REPORT

FOR 2023 10

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565650 422000 Public Notices	6,000	6,000	2,670.19	571.94	.00	3,329.81	44.5%
565650 423000 Travel & Training	1,500	1,500	1,448.28	.00	.00	51.72	96.6%
565650 424000 Office Supplies	3,500	3,500	3,563.45	866.52	.00	-63.45	101.8%
565650 425000 Equip Supplies & Mai	8,000	8,000	6,604.50	60.90	.00	1,395.50	82.6%
565650 425010 EquipSupplies&Maint-	1,500	1,500	498.00	498.00	.00	1,002.00	33.2%
565650 426000 Bldg Supplies & Main	18,000	18,000	6,301.99	1,245.44	.00	11,698.01	35.0%
565650 426010 Bldg Supplies & Maint	1,000	1,000	.00	.00	.00	1,000.00	.0%
565650 427010 Utilities - Ice Ribb	18,000	18,000	12,012.33	877.49	.00	5,987.67	66.7%
565650 428000 Telephone Expense	2,000	2,000	1,019.46	101.69	.00	980.54	51.0%
565650 431000 Profess & Tech Servi	15,000	15,000	1,943.00	1,000.00	.00	13,057.00	13.0%
565650 431040 Bank Account Fees	1,800	1,800	1,027.86	99.97	.00	772.14	57.1%
565650 431050 Credit Card Merchant	17,000	17,000	17,923.21	1,090.11	.00	-923.21	105.4%
565650 431100 Legal And Auditing F	16,000	16,000	18,786.50	1,435.00	.00	-2,786.50	117.4%
565650 431500 Acctg & Payroll Serv	75,000	75,000	53,070.00	17,690.00	.00	21,930.00	70.8%
565650 448000 Operating Supplies	14,000	14,000	8,628.85	1,506.28	.00	5,371.15	61.6%
565650 448010 Operating Supplies -	4,000	4,000	32.13	.00	.00	3,967.87	.8%
565650 448240 Resale Items	2,000	2,000	.00	.00	.00	2,000.00	.0%
565650 448241 Purchases for Resale	1,000	1,000	.00	.00	.00	1,000.00	.0%
565650 448250 Snack Bar Supplies	0	0	-242.97	.00	.00	242.97	100.0%
565650 448300 Party Room Supplies	1,000	1,000	.00	.00	.00	1,000.00	.0%
565650 448700 Special Events Suppl	1,000	1,000	6.90	.00	.00	993.10	.7%
565650 451100 Insurance & Surety B	87,000	87,000	89,580.50	.00	.00	-2,580.50	103.0%
565650 461000 Miscellaneous Expens	3,000	3,000	986.90	.00	.00	2,013.10	32.9%
TOTAL OPERATIONS & MAINTEN	300,800	300,800	230,310.28	27,093.34	.00	70,489.72	76.6%
TOTAL Department Ice Arena	919,870	919,870	729,426.76	72,515.22	.00	190,443.24	79.3%
TOTAL EXPENSES	919,870	919,870	729,426.76	72,515.22	.00	190,443.24	
565670 Department Maintenance & Debt							
35 PERSONNEL SERVICES							
565670 411000 Salaries - Perm Empl	197,000	197,000	154,205.18	14,811.73	.00	42,794.82	78.3%
565670 412000 Salaries-Temp & Part	8,000	8,000	5,821.66	594.07	.00	2,178.34	72.8%
565670 413010 Fica Taxes	15,000	15,000	11,969.42	1,153.60	.00	3,030.58	79.8%
565670 413020 Employee Medical Ins	51,000	51,000	32,292.15	2,904.78	.00	18,707.85	63.3%
565670 413030 Employee Life Ins	1,200	1,200	859.52	96.04	.00	340.48	71.6%
565670 413040 State Retirement & 4	38,000	38,000	27,811.75	2,715.78	.00	10,188.25	73.2%
565670 413100 Workers Comp Insuran	3,000	3,000	2,084.28	155.64	.00	915.72	69.5%
565670 462180 Accrued Comp Time Ex	500	500	.00	.00	.00	500.00	.0%

# South Davis Recreation District

## OCTOBER 2023 YTD EXPENSE REPORT

FOR 2023 10

565670	Department	Maintenance & Debt	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565670 462190	Accrued Sick Leave E		2,000	2,000	.00	.00	.00	2,000.00	.0%
565670 462200	Accrued Vacation Exp		2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL PERSONNEL SERVICES			317,700	317,700	235,043.96	22,431.64	.00	82,656.04	74.0%
40 OPERATIONS & MAINTEN									
565670 421000	Books Subscriptions		500	500	380.06	39.50	.00	119.94	76.0%
565670 423000	Travel & Training		1,000	1,000	374.00	.00	.00	626.00	37.4%
565670 424000	Office Supplies		500	500	73.16	30.00	.00	426.84	14.6%
565670 425000	Equip Supplies & Mai		3,500	3,500	1,198.66	.00	.00	2,301.34	34.2%
565670 426000	Bldg & Grnd Suppl &		115,000	115,000	77,032.60	10,008.02	.00	37,967.40	67.0%
565670 426500	GrndsMaint/Mowing/Sn		11,500	11,500	8,805.00	1,023.00	.00	2,695.00	76.6%
565670 427000	Utilities		465,000	465,000	405,789.69	71,566.70	.00	59,210.31	87.3%
565670 428000	Telephone Expense		3,000	3,000	1,690.75	176.97	.00	1,309.25	56.4%
565670 434000	Janitorial Services		105,000	105,000	86,875.00	8,640.00	.00	18,125.00	82.7%
565670 448000	Operating Supplies		3,000	3,000	1,056.16	1,025.41	.00	1,943.84	35.2%
565670 461000	Miscellaneous Expens		750	750	402.00	.00	.00	348.00	53.6%
565670 462110	Prop Tax Increment P		120,000	120,000	.00	.00	.00	120,000.00	.0%
TOTAL OPERATIONS & MAINTEN			828,750	828,750	583,677.08	92,509.60	.00	245,072.92	70.4%
45 DEBT SERVICE									
565670 481000	Principal On Bonds		1,130,000	1,130,000	.00	.00	.00	1,130,000.00	.0%
565670 482000	Interest on Bonds		145,600	145,600	72,800.00	.00	.00	72,800.00	50.0%
565670 482040	Int Exp-Dfrd Bond Rf		87,093	87,093	65,320.02	.00	.00	21,772.98	75.0%
565670 482060	Int Exp-Bond Premium		-132,677	-132,677	-103,257.60	.00	.00	-29,419.40	77.8%
565670 484000	Paying Agent/Trustee		425	425	.00	.00	.00	425.00	.0%
TOTAL DEBT SERVICE			1,230,441	1,230,441	34,862.42	.00	.00	1,195,578.58	2.8%
TOTAL Department Maintenance & D			2,376,891	2,376,891	853,583.46	114,941.24	.00	1,523,307.54	35.9%
TOTAL EXPENSES			2,376,891	2,376,891	853,583.46	114,941.24	.00	1,523,307.54	
565690 Capital Projects									
55 CAPITAL PROJECTS									
565690 472100	Buildings		10,000	10,000	.00	.00	.00	10,000.00	.0%

## OCTOBER 2023 YTD EXPENSE REPORT

FOR 2023 10

565690	Capital Projects	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565690 473100	Improv Other Than Bl	20,000	20,000	.00	.00	.00	20,000.00	.0%
565690 474100	Off Furniture & Equi	2,000	2,000	1,779.98	.00	.00	220.02	89.0%
565690 474500	Machinery & Equipmen	95,000	95,000	.00	.00	.00	95,000.00	.0%
565690 474550	Recreation Equipment	60,000	60,000	.00	.00	.00	60,000.00	.0%
TOTAL CAPITAL PROJECTS		187,000	187,000	1,779.98	.00	.00	185,220.02	1.0%
TOTAL Capital Projects		187,000	187,000	1,779.98	.00	.00	185,220.02	1.0%
TOTAL EXPENSES		187,000	187,000	1,779.98	.00	.00	185,220.02	
GRAND TOTAL		7,000,841	7,000,841	4,406,551.59	422,170.39	.00	2,594,289.41	62.9%

\*\* END OF REPORT - Generated by Tyson Beck \*\*

South Davis Recreation District  
DEPOSITS, INVESTMENTS & RESERVES  
as of close of business on  
October 31, 2023

Date Prepared: November 6, 2023

Name of Bank or Issuer	Type of Account or Security	Year Ago Rate	Current Rate	Maturity Date	Purchase Date	Year Ago Face Amount or Dollar Amount	Current Month Face Amount or Dollar Amount	Current Month Net Earning <Charge>	Held at or Safekeeping Location	Fund Assigned To
U S Bank	Checking	N/A	N/A	N/A	N/A	275,750.71	269,795.19	(499.88)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	2.8222%	5.3590%	N/A	N/A	4,901,308.01	4,645,498.43	21,429.92	State Treasurer	Enterprise Fund
<b>Sub-total (District investable funds)</b>						<b>5,177,058.72</b>	<b>4,915,293.62</b>	<b>20,930.04</b>		
U S Bank	2013 GO Refunding Bond Payment Escrow	N/A	N/A	N/A	N/A	0.00	0.00	0.00	U S Bank	Enterprise Fund
<b>Sub-total (Bond escrow funds)</b>						<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Grand Total - Investable Funds and Bond Escrows:</b>						<b>5,177,058.72</b>	<b>4,915,293.62</b>	<b>20,930.04</b>		

**Notes:**

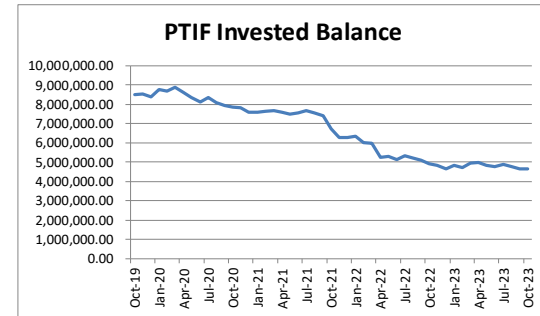
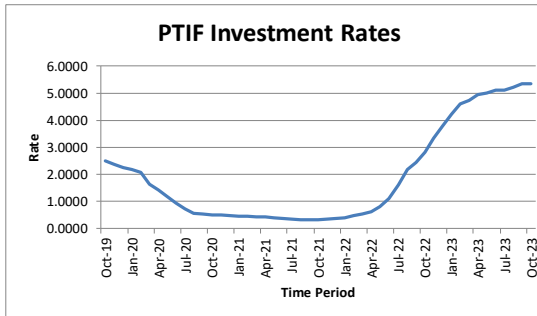
"Net Monthly Earning <Charge>" for checking is the net monthly bank service charges.

Next semi-annual bond payment (2013 G.O. Refunding Bonds) - due on 1/1/2024 in the amount of \$1,252,800

Prepared by & Title:

*Galen D. Rasmussen*

Galen D. Rasmussen, District Treasurer



**Rules and Regulations**  
**of the**  
**South Davis Recreation District**

**Updated:**  
**October 24, 2023**

## **1. Introduction**

### **1.1 Purpose and Scope**

These Rules and Regulations (“Regulations”) are established by the South Davis Recreation District (the “District”) to ensure the safe, orderly, and enjoyable operation of the South Davis Recreation Center (“Center”), the Bountiful Ice Ribbon, and the recreation programs administered by the District. These regulations apply to all visitors, members, participants, and staff.

### **1.2 Authority and Applicability**

The District has the authority and responsibility to enforce these Regulations. Non-compliance may result in penalties or exclusion from District facilities and programs.

### **1.3 Disclaimer**

Visitors, members, and participants use the Center, the Ice Ribbon, and participate in District activities at their own risk. The District is not responsible for accidents, injuries, or damage to personal property.

## **2. General Rules**

### **2.1 Code of Conduct**

The South Davis Recreation District is committed to creating a safe, welcoming, and inclusive environment for all. Our Code of Conduct outlines the expected behavior and values that all individuals associated with the District must uphold.

#### **2.1.1 Respectful Behavior**

All individuals—including visitors, members, participants, spectators, and staff—are expected to treat each other with respect, courtesy, and consideration. This includes:

*Respect for Others:* Treat all individuals with kindness and consideration regardless of their age, race, color, religion, gender, sexual orientation, national origin, disability, or any other protected status. Discrimination or bias-based behavior will not be tolerated.

*Conflict Resolution:* If conflicts arise, we encourage open and respectful communication to resolve issues. Aggressive or hostile behavior, including verbal threats, intimidation, or violence, will result in immediate disciplinary action.

*Privacy and Boundaries:* Respect the privacy and personal space of others. Inappropriate physical contact, intrusive photography, or unwarranted attention is not acceptable.

### **2.1.2 Non-Discrimination**

The South Davis Recreation District is committed to fostering an environment free from discrimination. Discrimination on the basis of race, color, religion, gender, sexual orientation, national origin, disability, or any other protected status is strictly prohibited. We strive to create an inclusive space where everyone can participate without fear of bias or prejudice.

### **2.1.3 Harassment and Bullying**

Harassment and bullying are unacceptable behaviors within our community. This includes, but is not limited to:

- a. Sexual Harassment:* Unwanted sexual advances, comments, or requests for sexual favors are strictly prohibited.
- b. Verbal Harassment:* Offensive, derogatory, or abusive language targeting an individual's characteristics or identity is not tolerated.
- c. Cyberbullying:* Harassment through electronic means, including social media, email, or text messages, is considered a violation of our Code of Conduct.

The District takes all reports of harassment and bullying seriously and will investigate and address such incidents promptly. Those found in violation of these rules may face disciplinary measures, including suspension or membership termination.

By adhering to these principles and values outlined in our Code of Conduct, we can ensure that all individuals can enjoy our facilities and programs in a respectful and inclusive environment.

## **2.2 Facility Access and Hours**

Facility access and hours of operation shall be determined by the Executive Director in consultation with the District's Board of Trustees. The hours of operation shall be posted at the Recreation Center and on the District's website.

## **2.3 Membership and Admission**

Only members, paid visitors, or authorized participants and spectators shall be permitted to enter the Recreation Center or Ice Ribbon, or to participate in District activities.

### **2.3.1 Membership Types**

Various membership types are available, each with specific benefits and fees. Membership types shall be established by the Board of Trustees and may include resident, non-resident, family, annual, monthly, and seasonal memberships. Prices for the various membership types

shall be updated annually according to processes outlined in state law. Each member shall be required to enter into a Membership Agreement Form with the District.

### **2.3.2 Admission Fees**

Non-members may use the Center or Ice Ribbon by paying a daily admission fee. Daily admission rates shall be established by the Board of Trustees and posted at the front desk of the Center and on the District's website.

## **2.4 Dress Code and Attire**

Safe and appropriate attire must be worn in all District facilities. Specific dress codes may apply in certain areas.

### *a. General Attire Expectations:*

- i. Appropriate Clothing:* Wear clothing that is appropriate for the specific activity or area of the facility you are using. For example, gym attire is suitable for the fitness center, while swimwear is required in the swimming pool.
- ii. Footwear:* Proper athletic or closed-toe shoes are required in most areas of the facility, including the fitness center, gymnasiums, and ice rink. Non-marking, non-scuff shoes are required for indoor sports activities.
- iii. Cleanliness:* Maintain good personal hygiene and ensure that your clothing is clean and free from offensive odors.

### *b. Facility-Specific Attire Rules:*

- i. Fitness Center and Group Exercise Classes:* Appropriate workout clothing, including athletic shoes, must be worn. Avoid jewelry and clothing with zippers, buckles, or metal components that could damage equipment or cause injury.
- ii. Swimming Pools:* Swimwear designed for swimming is required. Street clothes, including jeans and cotton shirts, are not permitted in the pool area. Babies and toddlers must wear swim diapers. Appropriate swim attire contributes to water quality and safety.
- iii. Ice Rink and Ice Ribbon:* Dress warmly for ice skating, including long pants and warm layers. Gloves and hats are recommended in freezing temperatures. Skates must be worn on the ice; walking on the ice in regular shoes is not allowed. Skates may not be worn outside of the ice rink or ice ribbon facilities.



- iv. *Sporting Activities (e.g., basketball, volleyball, racquetball, soccer, and football):* Wear appropriate sport-specific attire, including non-marking athletic shoes for indoor play and turf shoes or cleats for outdoor play, and safety equipment. Remove any jewelry that may pose a safety hazard during sports activities. Wear safety equipment (e.g., pads, helmets, and guards) when appropriate.
  - v. *Climbing Wall:* Wear athletic clothing suitable for climbing. Long hair should be tied back, and loose jewelry removed.
  - vi. *Special Events and Programs:* Some programs or events may have specific dress code requirements, which will be communicated in advance.
- c. *Modesty and Sensibility:* In all cases, please use your discretion to ensure that your attire is modest and sensible for the environment and activity. Clothing that is overly revealing or offensive may result in restricted access to certain areas or programs.

## **2.5 Personal Belongings and Lockers**

Lockers are available for daily use. No overnight use of lockers shall be permitted. The District is not responsible for lost or stolen items. Locks left overnight will be removed along with contents of the locker. No firearms, hazardous or illegal items, or flammable materials shall be stored in lockers. Locks are available from the Front Desk upon request.

## **2.6 Lost and Found**

Items found should be turned in to the front desk. Claiming lost items requires proof of ownership. Unclaimed items are discarded or donated on a weekly basis.

## **2.7 Changing Rooms**

The South Davis Recreation District provides changing rooms to enhance the convenience and comfort of our visitors. These facilities are designed to ensure privacy while changing attire, and we ask that all individuals using them adhere to the following guidelines:

- a. *Respect for Privacy:*
  - i. *Privacy and Modesty:* Changing rooms are private spaces for changing attire. Please respect the privacy of others by not loitering or engaging in any behavior that compromises the privacy of those around you.
  - ii. *Non-Intrusive Behavior:* Avoid unnecessary conversation, staring, or any form of intrusive behavior while inside the changing rooms. This helps create a comfortable environment for everyone.

*b. Cleanliness and Hygiene:*

- i. Cleanliness:* Keep the changing rooms clean and tidy. Dispose of any trash or personal items in the provided receptacles.
- ii. Personal Hygiene:* Maintain good personal hygiene while using the changing rooms. Please use the showers and sinks provided for personal grooming activities.

*c. Locker Usage:*

- i. Locker Availability:* Lockers are available for daily use. Do not occupy lockers overnight. Any locks left on lockers overnight will be removed by staff.
- ii. Security:* It is recommended that you secure your belongings in lockers to prevent theft. The District is not responsible for lost or stolen items.

*d. Safety and Security:*

- i. Emergency Situations:* Familiarize yourself with the location of emergency exits in the changing room area. In the event of an emergency, follow evacuation procedures as posted.
- ii. Report Suspicious Activity:* If you observe any suspicious activity or encounter any problems in the changing rooms, please notify facility staff immediately.

*e. Appropriate Behavior:*

- i. Respect Others:* While using the changing rooms, maintain respectful behavior toward fellow visitors. Harassment or inappropriate conduct will not be tolerated.
- ii. Children and Family Changing Rooms:* If you are accompanying children, please use the designated family changing rooms or facilities to ensure their comfort and safety.
- iii. Nudity:* For the comfort of all patrons, please limit nudity in the locker rooms to while showering or changing clothes.

*f. Time Limits:*

- i. Timely Use:* Please be considerate of others by using the changing rooms efficiently. Avoid excessive or unnecessary use of these facilities, especially during peak hours.

*g. Special Needs and Accommodations:*

- i. Accessibility:* The South Davis Recreation District is committed to providing accessible facilities for all. If you require any special accommodations or assistance, please notify facility staff for support.

## **2.8 Photography & Electronic Devices**

No photography is permitted in the Recreation Center without the knowledge and consent of the individual(s) being photographed. This includes individuals in the background of selfies. The use of mobile phones, cameras, or other electronic devices is not permitted within locker room areas. No photography is permitted in the pool areas.

## **2.9 Drugs & Alcohol**

The South Davis Recreation District is dedicated to maintaining a safe, family-friendly, and healthy environment for all individuals using our facilities and participating in our programs. To achieve this goal and ensure the well-being of our community, we have implemented the following policies regarding drugs and alcohol:

*a. Zero Tolerance for Drugs:*

- i. Illegal Substances:* The possession, distribution, or use of illegal drugs or controlled substances on District property is strictly prohibited. This includes but is not limited to the use of recreational drugs, narcotics, or any substance considered illegal under federal, state, or local law.
- ii. Prescription Medications:* The use of prescription medications is allowed, provided that they are taken as prescribed by a licensed healthcare professional and do not impair an individual's ability to use the facilities or participate in programs safely.

*b. Alcohol Policy:*

- i. Prohibition of Alcohol:* The consumption, possession, or distribution of alcoholic beverages on District property is not permitted, except when explicitly authorized by the District for specific events or programs. Any unauthorized alcohol found on the premises will be confiscated.

*c. Smoking and Vaping:*

- i. Prohibition of Smoking and Vaping:* Smoking and vaping on District property is prohibited.

*d. Consequences for Violations:*

- i. Immediate Action:* Violations of the drugs and alcohol policy will result in immediate action by District staff or security personnel. This may include escorting the individual off the premises and contacting the appropriate authorities if necessary.

- ii. *Membership Termination*: Individuals found in violation of these policies may face membership termination, temporary suspension, or other disciplinary actions at the discretion of the District, depending on the severity of the offense.
        - iii. *Legal Consequences*: Violations of drug laws may lead to arrest and criminal charges. The District will cooperate fully with law enforcement authorities in such cases.
  - e. *Responsibility and Reporting*:
    - i. *Community Responsibility*: All members, visitors, and program participants share the responsibility of upholding these policies and reporting any violations they may witness to District staff or security personnel.
    - ii. *Confidential Reporting*: Individuals who suspect or become aware of drug or alcohol policy violations should report their concerns to District staff. Reports will be kept confidential to the extent possible.
  - f. *Education and Prevention*:
    - i. *Education*: The South Davis Recreation District is committed to promoting awareness of the risks associated with drug and alcohol abuse. Educational materials and resources may be available to help individuals make informed choices.
  - g. *Seeking Assistance*:
    - i. *Support and Resources*: If you or someone you know is struggling with substance abuse, the District can provide information about local resources and treatment options. We encourage individuals to seek assistance if needed.

### **3. Facility-Specific Rules**

#### **3.1 Fitness Center and Classes**

##### **3.1.1 Age Restrictions**

#### **3.2 Equipment Usage Guidelines**

#### **3.3 Class Enrollment and Cancellations**

#### **3.4 Gymnasiums**

##### **3.4.1 Court Reservation**

##### **3.4.2 Equipment Usage**

##### **3.4.3 Sportsmanship and Fair Play**

### **4. Aquatic Facilities**

#### **4.1 Pool Hours and Schedules**

- a. Operating Hours:* Check the posted schedules or contact the front desk for information about pool hours, lap swimming, and open swim times.

#### **4.2 Pool Safety Rules**

- a. Supervision:* Children under the age of 12 must be accompanied by an adult or responsible person, 14+ years or older, at all times. Lifeguards are responsible for enforcing safety rules but are not a substitute for vigilant supervision. While swimming, any child 8 and under must be accompanied by an adult or responsible person, 14+ years or older, who is also in the water within an arm's length of the child. Any child between the ages of 9 and 12 must be accompanied by an adult or responsible person, who is 14+ years or older, who is in the immediate pool area actively supervising.
- b. Diving Rules:* Diving is allowed only in designated areas. Do not dive in shallow water.
- c. Running and Horseplay:* Running, pushing, or any form of horseplay is not permitted in or around the pool area.
- d. Flotation Devices:* Patrons are welcome to use flotation devices (life jackets, personal flotation devices, or swim aids) in the pools to enhance safety, confidence, and enjoyment for all swimmers. All individuals using flotation devices must be under the direct supervision of an adult or responsible person 14 years or older. Inflatable toys, rafts, or other flotation devices are not permitted in the pool area.
- e. Coaching:* No unauthorized coaching is permitted. Coaches must sign a waiver and release agreement, and adhere to the posted schedule and rules.
- f. Posted Rules:* Obey all rules posted in the pool areas.

#### **4.3 Swim Attire Requirements**

- a. Appropriate Swimwear:* Proper swim attire is required. Street clothes, including jeans and cotton shirts, are not allowed in the pool. Swim diapers with covers must be worn by babies and toddlers.
- b. Hygiene:* Guests must take a cleansing shower before entering the pool area. Showering is required by state law and is essential to maintain water quality.

#### **4.4 Hot Tub and Steam Room**

- a. *Age Restrictions:* Hot tub and steam room use may have age restrictions. Please check posted signs for details.
- b. *Time Limits:* To ensure everyone's enjoyment, please observe time limits and be considerate of others waiting to use these facilities.

#### **4.5 Lap Pool**

- a. *Lap Lanes:* At times, the lap pool may be dedicated to lap swimming only. Please use designated lanes for lap swimming and follow posted circle swimming policies when applicable.

#### **4.6 Activity Pools**

- a. *Specific Rules:* The activity pools may have specific rules and guidelines. Please refer to posted signage for activity-specific instructions.

#### **4.7 Club & High School Use**

- a. *Club and High School Teams:* Club and High school swim teams may use the lap pool during scheduled times. Schedules and schedule changes will be posted to accommodate these teams.

### **5. Ice Facilities**

#### **5.1 Skating Sessions**

- a. *Skating Schedules:* Ice skating sessions are scheduled at specific times. Please refer to the posted schedules or inquire at the front desk for session times and availability.
- b. *Skating Aids:* Skating aids, such as walkers, are available for beginners. Please be mindful of other skaters while using these aids.
- c. *Skate Safely:* Skate at a reasonable speed and in the same direction as the majority of skaters. Do not skate in reverse unless it is a designated reverse-skating or freestyle skating session. Freestyle skating may be restricted to designated times or locations.

#### **5.2 Skate Rental and Care**

- a. *Rental Skates:* If you require rental skates, they must be paid for at the front desk and picked up at the rental counter. Ensure that rental skates fit securely and comfortably.

- b. *Rental Return:* Please return rental skates to the rental counter promptly after your session. Avoid taking rental skates outside the rink area.
- c. *Maintenance:* Take care of rental skates and report any issues to the rental counter staff immediately. Do not attempt to repair or alter rental skates.

### **5.3 Ice Rink Etiquette**

- a. *Litter and Trash:* Dispose of trash and litter in designated receptacles. Help maintain a clean skating area.
- b. *Food and Drink:* Food and drink should be consumed in designated areas only. Glass containers are not allowed on or near the ice.
- c. *Music and Headphones:* Use of personal music devices with headphones is permitted. Keep the volume at a level that allows you to be aware of your surroundings.
- d. *Safety Measures:* Be aware of safety signs and staff instructions. If the ice resurfacing machine is in use, please exit the rink promptly.
- e. *Group Gatherings:* Avoid standing or sitting in large groups in the middle of the rink, as it can obstruct the flow of skaters.
- f. *Courtesy and Respect:* Show courtesy and respect to fellow skaters. Be especially mindful of novice skaters and children.
- g. *Safety Gear:* Protective gear (e.g., helmets and padding) is recommended, for novice skaters or those learning new skills. A limited number of helmets are available, at no cost, at the skate desk.
- h. *Coaching:* No unauthorized coaching is permitted. Coaches must sign a waiver and release agreement, and adhere to the posted schedule and rules.

## **6. Youth and Adult Sports Leagues**

### **6.1 League Registration and Participation**

#### **6.1.1 Age Groups and Divisions**

#### **6.1.2 Team Formation**

#### **6.1.3 Player Eligibility**

### **6.2 League Rules and Regulations**

#### **6.2.1 Game Schedule and Format**

#### **6.2.2 Sportsmanship and Conduct**

### **6.3 Referee and Umpire Authority**



## **6.4 Spectator Guidelines**

- 6.4.1 Positive Support**
- 6.4.2 Respect for Officials and Players**
- 6.4.3 Safety Considerations**

## **7. Health and Safety**

### **7.1 Medical Emergencies**

- 7.1.1 First Aid Kits and AED Locations**
- 7.1.2 Emergency Contact Information**

### **7.2 Health and Hygiene**

- 7.2.1 Personal Hygiene Expectations**
- 7.2.2 Illness and Contagious Conditions**
- 7.2.3 Emergency Evacuation Procedures**

## **8. Use by Private Clubs, Teams, Coaches, and Trainers**

### **8.1 Reservation and Scheduling**

- 8.1.1 Facility Use Requests**
- 8.1.2 Prioritization of District Programs**

### **8.2 Insurance and Liability**

- 8.2.1 Proof of Insurance**
- 8.2.2 Liability Waivers**

### **8.3 Code of Conduct**

- 8.3.1 Compliance with District Rules**
- 8.3.2 Professional Conduct**

## **9. District-Sponsored Clubs, Teams, or Events**

### **9.1 Establishment and Approval**

- 9.1.1 Criteria for Sponsorship**
- 9.1.2 Application Process**

### **9.2 Guidelines and Oversight**

- 9.2.1 Compliance with District Policies**
- 9.2.2 Reporting and Accountability**

### **9.3 Benefits and Responsibilities**

- 9.3.1 District Support**
- 9.3.2 Representing the District**

## **10. Concessions**

## **11. Facility Rental**

## **12. Enforcement and Consequences**

The South Davis Recreation District shall actively enforce these Rules and Regulations as necessary to ensure the safety, well-being, and enjoyment of all individuals within our community. To maintain a respectful and inclusive atmosphere, we have established clear procedures for addressing violations. This section outlines the enforcement process and potential consequences for non-compliance.

### **12.1 Reporting Violations**

We encourage all members, visitors, participants, and staff to report any violations of these Rules and Regulations they may observe. Reports should be made to District staff, security personnel, or through established reporting channels, such as incident report forms (see Appendix: 15.2).

All reports will be treated confidentially to the extent possible, while still allowing for proper investigation and resolution.

### **12.2 Investigation and Disciplinary Process**

- a. Prompt Investigation:* Upon receiving a report of a violation, District staff will promptly investigate the matter to determine the facts and circumstances surrounding the incident.
- b. Process:* Individuals accused of violations will be provided an opportunity to present their side of the story and any relevant evidence during the investigation.
- c. Review of Evidence:* The District may review any available evidence, including witness statements, video footage, or documentation, to reach a fair and informed decision.

## **12.3 Consequences of Violations**

Consequences shall be determined by District management. The District will apply consequences that are proportionate to the nature and severity of the violation. Depending on the situation, the following consequences may be applied:

### **12.3.1 Verbal Warning**

A verbal warning may be issued as an initial response to minor or unintentional violations. Verbal warnings serve as a reminder of the Rules and Regulations and are intended to educate individuals about proper conduct.

### **12.3.2 Temporary Suspension**

Temporary suspension from District facilities or programs may be imposed for more serious or repeated violations, or while the district staff investigate an alleged violation. The duration of the suspension will be determined based on the circumstances of the violation and may range from one day to several weeks.

### **12.3.3 Membership Termination/Trespass**

In cases of severe violations, continued non-compliance, or violations that jeopardize the safety or well-being of others, the District may terminate membership and/or trespass an individual from District facilities. Individuals whose memberships are terminated may be prohibited from rejoining the District or entering its premises.

### **12.3.4 Legal Actions for Serious Offenses**

In cases of criminal activity or actions that pose a significant threat to the safety of individuals or property, the District may involve law enforcement authorities. Legal actions may include filing criminal charges or pursuing civil remedies as deemed appropriate.

## **12.4 Appeals**

The South Davis Recreation District recognizes the importance of due process and provides an avenue for individuals to appeal decisions related to violations and consequences.

### **12.4.1 Right to Appeal**

Individuals subject to disciplinary actions have the right to appeal the decision to the Executive Director. All appeals must be received by the District within thirty days of the action being taken.

### **12.4.2 Appeals Process**

Appeals must be submitted in writing to the District office within thirty (30) days of the disciplinary action, and must detail the grounds for the appeal and any supporting evidence. Appeals will be reviewed by the Executive Director. If the decision being appealed was made by the Executive Director, then the appeal will be decided by an impartial hearing officer or committee appointed by the District.

#### **12.4.3 Hearing Officer**

The executive director, hearing officer, or committee will conduct a fair and unbiased review of the appeal, considering all relevant information. The decision of the executive director, hearing officer, or committee will be final and binding.

### **13. Amendments and Updates**

#### **13.1 Review and Revision Process**

#### **13.2 Notification of Changes**

### **14. Contact Information**

#### **14.1 District Office Contact Details**

#### **14.2 Facility-Specific Contacts**

### **15. Appendix**

#### **15.1 Membership Agreement Form**

#### **15.2 Incident Report Form**

### **16. Glossary**

### **17. Definitions of Key Terms**

**SOUTH DAVIS RECREATION DISTRICT  
RESOLUTION NO. 2023-08**

**A RESOLUTION ADOPTING THE SOUTH DAVIS RECREATION  
DISTRICT RULES AND REGULATIONS**

**WHEREAS**, the South Davis Recreation District (“District”) owns and operates the South Davis Recreation Center, and operates the Bountiful Ice Ribbon, and administers various sports, athletic, and wellness programs in Davis County, Utah; and

**WHEREAS**, the Board of Trustees (“Board”) as the governing body of the District has power and authority to adopt rules and regulations for the orderly conduct of the District and for carrying out the District’s purposes; and

**WHEREAS**, on August 15, 2011, the Board last updated its Rules and Regulations; and

**WHEREAS**, the Board of Trustees desires to update its Rules and Regulations on a rolling basis over the next several months; and

**WHEREAS**, the Board wishes to adopt the first set of changes to its Rules and Regulations.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SOUTH DAVIS RECREATION DISTRICT AS FOLLOWS:**

**Section 1      Adoption.** The Board of Trustees of the South Davis Recreation District hereby adopts two sections – (4) Aquatic Facilities and (5) Ice Facilities – of the updated Rules and Regulations of the South Davis Recreation District, attached hereto as Exhibit “A” and by this reference made a part hereof. The Rules and Regulations may hereafter be amended and/or modified from time to time by the Board of Trustees.

**Section 2      Effect.** The Rules and Regulations attached hereto as Exhibit A supersede and replace any prior rules, regulations, and/or policies of the District in conflict herewith.

**Section 3      Severability.** If any section, part, or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts, and provisions of this Resolution shall be severable.

**Section 4      Effective Date.** This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF SOUTH DAVIS  
RECREATION DISTRICT ON THIS 9<sup>th</sup> DAY OF OCTOBER, 2023.**

**SOUTH DAVIS RECREATION  
DISTRICT**

ATTEST:

\_\_\_\_\_  
Clerk

By: \_\_\_\_\_  
Chairman, Board of Trustees

## Resolution Adopting Final Tax Rates and Budgets Report 800C - Calendar Year Entities

**Form PT-800C**  
pt-800C.xls Rev. 5/2018

**County:** Davis County **Year:** 2023

It is hereby resolved that the governing body of (entity name): South Davis Recreation District

approves the following additional property tax revenue(s) for the year: 2024

1 Fund/Budget Type	2 Additional Revenue Above the Certified Rate Revenue
General Operations Subsidy Tax Levy	
<b>Total</b>	

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 59-2-920.

**Signature of Governing Chair**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

<u>Account Number</u>		<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Seven Month Actual</u>	<u>2023 Budget Estimate</u>	<u>2023 Adopted Budget</u>	<u>2024 Proposed Budget</u>
REVENUES								
SWIMMING POOL REVENUE								
563000	347225	Donations-Pools	10,490	9,452	7,001	12,000	20,000	10,000
564100	347210	Daily Admissions - Pool	509,981	663,272	446,750	680,000	670,000	790,000
564100	347215	Season Passes - Pools	507,131	598,407	401,798	680,000	640,000	685,000
564100	347216	Summer Passes		-	21,586	21,586		30,000
564100	347217	EFT Mthly Pay Annual Pass-Pool	411,593	456,100	288,377	495,000	510,000	515,000
564100	347218	EFT Mthly Pay Set-Up Fee	14,070	16,700	12,970	21,000	21,000	22,000
564100	347220	Ticket Sales-Spcl Events-Pools	11,816	16,379	2,527	17,000	17,000	17,000
564100	347221	Special Events-Races-Pools	99,357	94,328	45,810	105,000	110,000	110,000
564100	347250	Fitness Class - Pools	4,315	2,584	1,966	4,000	4,500	5,000
564100	347260	Lessons - Pool	237,315	201,552	146,606	200,000	250,000	250,000
564100	347262	Private Swim Lessons	33,859	30,008	19,522	30,000	50,000	40,000
564100	347265	Personal Trainers	42,535	50,888	48,333	75,000	70,000	80,000
564100	347280	Aquatic Teams Registration Fee	132,380	152,874	97,293	165,000	165,000	175,000
564100	347281	Water Polo Registration Fees	34,742	30,315	21,869	30,000	40,000	40,000
564100	347282	Swim Team Program Fundraising	7,087	28,082	8,922	25,000	45,000	45,000
564100	347290	Day Care	9,169	12,888	8,980	15,000	15,000	15,000
564200	347271	Lap Pool Rental and Swim Meet Revenue	44,904	66,135	33,982	65,000	65,000	70,000
564200	347275	Facil Rntl-Hrly/All Nite Party	17,806	31,896	23,572	36,000	35,000	40,000
564200	347276	Facil Rntl-Party Room - Pools	7,140	13,060	10,050	18,000	20,000	20,000
564300	347240	Snack Bar Sales - Pool	13,378	7,314	-	-	15,000	
564300	347241	Merchandise Sales - Pools	5,562	2,878	2,598	4,000	6,000	6,000
Sub-Total Pools			2,154,630	2,485,110	1,650,511	2,698,586	2,768,500	2,965,000
RECREATION REVENUE								
563000	347425	Donations-Rec	11,728	19,000	17,000	18,000	20,000	20,000
564100	347460	Lessons - Rec	28,567	32,118	34,024	34,000	35,000	38,000
564100	347480	Team Sports	194,444	238,158	233,350	248,000	250,000	258,000
564100	347481	Jr. Jazz Registration Fees	168,240	204,516	106,365	201,000	200,000	212,000
564100	347482	Apaptive Rec Programs	210	1,596	510	1,500	5,000	2,000
564200	347470	Facility Rntl-Gym/Mtg Rms-Rec	12,715	21,045	21,755	23,000	20,000	25,000
564300	347440	Snack Sales-West Bountiful Park	1,202	847	1,036	1,036	1,500	2,000
564300	347450	Vending Mach Commission	1,518	2,302	2,121	3,500	4,000	4,000
Sub-Total Recreation			418,623	519,581	416,161	530,036	535,500	561,000
ICE RINK REVENUE								
563000	347825	Donations	-	-	-	2,500	10,000	5,000
564100	347810	Daily Admissions - Rink	88,561	104,642	50,730	105,000	110,000	130,000
564100	347811	Daily Admissions - Ice Ribbon	81,254	65,223	27,402	70,000	80,000	85,000
564100	347815	Admissions - Season Passes (15%)	89,494	105,601	70,906	122,000	122,000	130,000
564100	347816	Summer Passes		-	3,809	3,809		6,000



564100	347817	EFT Monthly Pay Annual Passes (15%)	72,634	80,488	50,890	88,000	92,000	95,000
564100	347820	Ticket Sales - Special Events	3,207	2,298	-	5,000	5,000	5,000
564100	347830	Groupon Voucher Sale	1,808	3,793	3,817	6,000	10,000	8,000
564100	347860	Skate Lessons	58,460	59,942	42,125	68,000	65,000	70,000
564200	347871	Facility Rental-Hockey/Figure Skating	135,689	154,785	83,166	175,000	165,000	180,000
564200	347872	Facility Rental-Freestyle/Contract	37,875	58,928	35,856	61,000	60,000	65,000
564200	347874	Rental-Ice Skates	49,355	66,274	35,676	73,000	68,000	75,000
564200	347875	Facility Rental-All Night Party	1,175	3,100	10,542	3,500	3,500	4,500
564200	347876	Facility Rental-Party Room	1,605	4,420	2,040	5,000	5,500	5,500
564200	347877	Rental-Ice Skates-Ice Ribbon	39,988	39,053	19,818	55,000	55,000	55,000
564300	347840	Snack Bar Sales - Main Snack Bar	55,965	78,757	109	109	-	-
564300	347841	Merchandise Sales - Rink	411	288	227	1,000	2,500	2,500
564300	347842	Merchandise Sales - Ribbon	117	28	5	500	1,000	1,000
Sub-Total Ice Rink			717,596	827,619	437,116	844,418	854,500	922,500
TOTAL OPERATING REVENUE			3,290,849	3,832,310	2,503,788	4,073,040	4,158,500	4,448,500
OTHER REVENUES								
561000	311000	General Property Taxes	895,052	883,255	91,728	907,247	915,000	2,185,000
561000	311010	Genl Prop Taxes-Debt Srvc	1,321,536	1,142,895	111,497	1,099,185	1,112,196	1,061,785
561000	311020	Property Tax Increment - RDA	123,497	110,961	-	111,000	120,000	130,000
561000	312000	Prior Yrs'Taxes-DelInquent	62,823	63,335	40,801	55,801	62,000	76,000
561000	315000	Fees-In-Lieu Of Prop Tax	122,172	101,487	46,553	89,683	122,000	130,000
562000	369000	Sundry Revenues	20,639	23,675	16,453	19,541	20,500	20,000
562000	369100	Concessionaire Lease		-	969	969		6,000
562100	361000	Interest Earnings	29,590	95,852	137,047	222,047	35,000	168,000
562100	361010	Interest Earnings - Note Receivable	976	2,043	2,434	2,434	1,000	-
562200	364000	Gain on Fixed Asset Sales	9,613	-	-	-	-	-
563000	383010	Contributions/Donations	1,000	-	-	3,000	6,000	3,000
563000	383050	Interlocal Agreement Revenue	19,370	-	-		15,000	
TOTAL NON-OPERATING REVENUE			2,606,267	2,423,503	447,483	2,510,907	2,408,696	3,779,785
TOTAL REVENUES .....			5,897,117	6,255,813	2,951,271	6,583,947	6,567,196	8,228,285

EXPENSES

SWIMMING POOLS

PERSONNEL SERVICES:								
565610	411000	Salaries - Perm Employees	341,361	430,545	245,763	450,000	465,000	454,000
565610	412000	Salaries - Temporary & Part-time	-	-	2,642		-	-
565610	412010	Lifeguards/Swim Instrctor	591,908	635,891	400,221	715,000	740,000	740,000
565610	412020	Program Specialist	51,310	18,496	4,892	9,000	15,000	25,000
565610	412030	Aerobics/Wt Trainers	176,214	177,067	104,138	182,000	180,000	180,000
565610	412040	Cashiers-Snack Bar-Poolsd	-	-	-		-	
565610	412050	Cashier-Front Desk	147,539	169,062	77,154	150,000	170,000	160,000
565610	412080	Swim Team Coaches	47,485	58,929	56,155	80,000	65,000	80,000

565610	412090	Daycare Staff	41,191	39,630	21,899	40,000	42,000	45,000
565610	412100	Persnl Trainer Shared Rev	32,382	34,066	27,542	50,000	45,000	55,000
565610	412110	Priv Swim Lsn Instructor	21,782	19,754	9,688	22,000	25,000	25,000
565610	413010	Fica Taxes	110,033	118,237	71,713	122,000	134,000	134,000
565610	413020	Employee Medical Ins	75,379	102,283	57,584	101,000	107,000	92,000
565610	413030	Employee Life Ins	1,990	2,498	1,451	2,800	2,900	2,800
565610	413040	State Retirement & 401(a)	36,825	6,202	42,617	80,000	90,000	82,000
565610	413060	Unemployment Reimb	-	-	-	-	-	-
565610	413100	Workers Comp Insurance	18,894	13,827	13,190	20,000	20,000	20,000
565610	425300	Vehicle Allowance	1,805	1,805	969	1,805	1,800	1,805
565610	462180	Accrued Comp Time Exp	(2,517)	(24)	-	1,000	1,000	1,000
565610	462190	Accrued Sick Leave Exp	444	2,519	-	1,000	1,000	1,000
565610	462200	Accrued Vacation Expense	2,434	(12,408)	-	2,000	2,000	2,000
<b>TOTAL PERSONNEL SERVICES</b>			<b>1,696,457</b>	<b>1,818,380</b>	<b>1,137,618</b>	<b>2,029,605</b>	<b>2,106,700</b>	<b>2,100,605</b>

**OPERATIONS AND MAINTENANCE:**

565610	421000	Books Subscriptions & Membrshp	16,923	20,996	15,392	21,000	20,000	23,000
565610	422000	Public Notices	6,431	11,584	2,890	10,000	12,000	12,000
565610	423000	Travel & Training	3,959	3,293	3,088	7,000	7,000	9,000
565610	424000	Office Supplies	7,318	11,644	5,801	11,000	9,000	10,000
565610	425000	Equip Supplies & Maint	7,064	23,646	8,338	20,000	20,000	20,000
565610	426000	Bldg & Grnd Suppl & Maint	113,699	111,489	68,270	115,000	110,000	125,000
565610	426500	GrndsMaint/Mowing/SnowRmv	-	-	-	-	-	-
565610	427000	Utilities	-	-	-	-	-	-
565610	428000	Telephone Expense	3,373	4,030	1,596	3,000	3,000	3,500
565610	431000	Professional and Technical Services	2,133	4,392	943	2,000	15,000	15,000
565610	431040	Bank Account Fees (70%)	5,424	5,707	2,553	5,500	6,000	6,000
565610	431050	Credit Card Merchant Fees	53,121	64,838	46,190	75,000	65,000	80,000
565610	431100	Legal And Auditing Fees	12,637	16,309	13,742	22,000	16,000	20,000
565610	431500	Acctg & Payroll Services	62,266	90,428	62,080	80,000	75,000	85,000
565610	434000	Janitorial Services	-	-	-	-	-	-
565610	445200	Lifeguard Uniforms	3,499	5,063	(158)	7,000	7,000	7,000
565610	448000	Operating Supplies	28,641	42,674	14,015	35,000	35,000	35,000
565610	448200	Water Polo Program Expenses	23,507	23,330	21,487	25,000	28,000	28,000
565610	448210	Swim Team Program Expenses	14,604	44,563	17,628	40,000	40,000	40,000
565610	448240	Items Purchased for Resale	5,723	1,530	2,390	4,000	6,000	5,000
565610	448250	Snack Bar Supplies	13,397	9,532	-	-	10,000	0
565610	448300	Party Room Supplies	-	-	-	-	3,000	3,000
565610	448400	Day Care Supplies	1,899	876	1,165	2,000	2,000	2,500
565610	448700	Special Events Supplies	69,723	93,666	41,498	90,000	80,000	90,000
565610	451100	Insurance & Surety Bonds	65,499	75,074	89,581	89,581	87,000	104,000
565610	452300	Uncollectible Accounts	-	-	-	-	-	-
565610	453600	Loss on Deletion of Fixed Assets	18,083	437,628	-	-	-	-
565610	461000	Miscellaneous Expense	5,614	5,075	3,177	5,500	6,000	6,500
565610	463000	Cash Over Or Short	(219)	(203)	(1)	-	-	-
565610	492300	Contr To Repair Reserve	-	-	-	-	-	-
<b>TOTAL OPERATIONS AND MAINTENANCE</b>			<b>544,320</b>	<b>1,107,163</b>	<b>421,665</b>	<b>669,581</b>	<b>662,000</b>	<b>729,500</b>

TOTAL SWIMMING POOLS			2,240,777	2,925,543	1,559,283	2,699,186	2,768,700	2,830,105
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RECREATION

PERSONNEL SERVICES:								
565630	411000	Salaries - Perm Employees	158,432	166,662	92,248	176,000	175,000	164,000
565630	412000	Salaries-Temp & Part-Time	170,044	195,240	116,945	200,000	200,000	210,000
565630	413010	Fica Taxes	24,665	26,906	15,092	28,000	29,000	28,000
565630	413020	Employee Medical Ins	54,779	50,217	32,335	56,000	59,000	57,000
565630	413030	Employee Life Ins	921	963	549	1,000	1,100	1,000
565630	413040	State Retirement & 401(a)	17,420	(1,758)	15,947	29,000	33,500	31,000
565630	413060	Unemployment Reimb	-	-	-		-	
565630	413100	Workers Comp Insurance	4,109	3,252	2,725	5,000	5,000	5,000
565630	425300	Vehicle Allowance	1,083	1,083	582	1,083	1,080	1,080
565630	462180	Accrued Comp Time Exp	394	842	-	300	300	300
565630	462190	Accrued Sick Leave Exp	(339)	1,640	-	1,000	1,000	1,000
565630	462200	Accrued Vacation Expense	2,017	(1,197)	-	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES			433,526	443,849	276,423	499,383	506,980	500,380

OPERATIONS AND MAINTENANCE:								
565630	421000	Books, Subscr & Mmbrshp	961	1,187	1,568	2,500	2,000	2,500
565630	422000	Public Notices	1,340	4,305	1,994	3,500	4,000	4,000
565630	423000	Travel & Training	984	1,499	2,399	2,500	2,000	3,000
565630	424000	Office Supplies	2,170	2,569	1,756	2,500	2,500	3,000
565630	425000	Equip Supplies & Maint	532	3,905	394	2,500	3,500	3,500
565630	426050	Field Prep & Util-By City	3,090	3,258	1,668	3,500	3,500	3,500
565630	427000	Utilities	-	-	-		-	
565630	428000	Telephone Expense	2,056	2,082	820	2,000	2,000	2,000
565630	431000	Profess & Tech Services	6,440	7,401	2,065	7,000	18,000	15,000
565630	431040	Bank Account Fees (10%)	775	805	365	800	900	900
565630	431050	Credit Card Merchant Fees	7,589	9,263	6,599	10,000	9,000	11,000
565630	431500	Acctg & Payroll Services	34,643	29,694	31,040	40,000	38,000	45,000
565630	434000	Janitorial Services	-	-	-		-	
565630	448000	Operating Supplies	70,215	86,107	89,669	95,000	93,000	95,000
565630	448100	Jr. Jazz Program Expenses	46,844	57,384	29,079	57,000	56,000	57,000
565630	448250	Snack Bar Supply-Zesiger	374	1,354	-		1,000	1,000
565630	461000	Miscellaneous Expense	4,910	5,848	3,612	6,000	6,000	6,000
TOTAL OPERATIONS AND MAINTENANCE			182,922	216,660	173,028	234,800	241,400	252,400

TOTAL RECREATION			616,448	660,509	449,451	734,183	748,380	752,780
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ICE RINK

PERSONNEL SERVICES:								
565650	411000	Salaries - Perm Employees	173,650	183,717	109,598	209,000	205,000	221,000
565650	412000	Salaries-Temp & Part-Time	253,762	289,555	137,351	235,000	230,000	240,000
565650	412120	Salaries-Temp & Part-Time-Ice Ribbon	25,219	34,595	20,469	35,000	35,000	35,000
565650	412200	Board Member Compensation	11,420	11,780	5,320	11,000	12,000	12,000

565650	413010	Fica Taxes	35,573	41,813	21,702	36,000	36,000	37,000
565650	413020	Employee Medical Ins	47,876	42,511	24,252	44,000	45,000	46,000
565650	413030	Employee Life Ins	1,016	1,058	628	1,100	1,250	1,300
565650	413040	State Retirement & 401(a)	16,089	(5,683)	18,457	32,000	39,000	41,000
565650	413060	Unemployment Reimb	-	-	-	-	-	-
565650	413100	Workers Comp Insurance	5,992	4,976	3,978	6,000	6,000	8,000
565650	425300	Vehicle Allowance	5,536	5,535	2,972	5,520	5,520	5,520
565650	462180	Accrued Comp Time Exp	28	747	-	300	300	300
565650	462190	Accrued Sick Leave Exp	732	1,127	-	2,000	2,000	2,000
565650	462200	Accrued Vacation Expense	1,906	39	-	2,000	2,000	2,000
<b>TOTAL PERSONNEL SERVICES</b>			<b>578,798</b>	<b>611,771</b>	<b>344,727</b>	<b>618,920</b>	<b>619,070</b>	<b>651,120</b>

<b>OPERATIONS AND MAINTENANCE:</b>								
565650	421000	Books, Subscr & Mmbrshp	3,227	3,109	4,288	4,800	3,500	5,000
565650	422000	Public Notices	2,920	5,143	1,512	4,000	6,000	5,000
565650	423000	Travel & Training	315	1,294	1,448	2,000	1,500	2,500
565650	424000	Office Supplies	2,829	4,388	2,261	3,500	3,500	3,500
565650	425000	Equip Supplies & Maint	6,163	9,662	5,046	8,000	8,000	8,000
565650	425010	Equip Supplies & Maint-Ice Ribbon	-	2,541	-	1,500	1,500	1,500
565650	426000	Bldg Supplies & Maint	22,455	19,647	4,724	15,000	18,000	17,000
565650	426010	Bldg Supplies & Maint-Ice Ribbon	-	4,335	-	1,000	1,000	2,000
565650	426500	GrndsMaint/Mowing/SnowRmv	-	-	-	-	-	-
565650	427000	Utilities	-	-	-	-	-	-
565650	427010	Utilities-Ice Ribbon	18,684	23,058	10,773	18,000	18,000	20,000
565650	428000	Telephone Expense	1,804	1,852	691	2,000	2,000	2,000
565650	431000	Professional and Technical Services	2,183	4,392	943	1,000	15,000	15,000
565650	431040	Bank Account Fees (20%)	1,550	1,609	729	1,500	1,800	1,500
565650	431050	Credit Card Merchant Fees	15,177	18,525	13,197	20,000	17,000	22,000
565650	431100	Legal And Auditing Fees	12,648	16,309	13,016	22,000	16,000	20,000
565650	431500	Acctg & Payroll Services	62,265	62,080	-	80,000	75,000	85,000
565650	434000	Janitorial Services	-	-	-	-	-	-
565650	448000	Operating Supplies	11,597	16,621	5,965	14,000	14,000	20,000
565650	448010	Operating Supplies-Ice Ribbon	6,064	3,205	21	4,000	4,000	4,000
565650	448240	Resale Items	1,088	-	-	500	2,000	2,000
565650	448241	Purchases for Resale - Ice Ribbon	535	-	-	500	1,000	1,000
565650	448250	Snack Bar Supplies	38,409	53,489	(243)	-	-	-
565650	448300	Party Room Supplies	-	-	-	-	1,000	1,000
565650	448700	Special Events Supplies	117	399	7	1,000	1,000	1,000
565650	451100	Insurance & Surety Bonds	65,499	75,000	89,581	89,581	87,000	104,000
565650	452300	Uncollectible Accounts	-	-	-	-	-	-
565650	461000	Miscellaneous Expense	2,127	2,283	786	2,000	3,000	3,000
565650	492300	Contr To Repair/Rplc Rsrv	-	-	-	-	-	-
<b>TOTAL OPERATIONS AND MAINTENANCE</b>			<b>277,656</b>	<b>328,942</b>	<b>154,746</b>	<b>295,881</b>	<b>300,800</b>	<b>346,000</b>

<b>TOTAL ICE RINK</b>			<b>856,455</b>	<b>940,713</b>	<b>499,474</b>	<b>914,801</b>	<b>919,870</b>	<b>997,120</b>
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**MAINTENANCE DEPT & DEBT SERVICE**

PERSONNEL SERVICES:								
565670	411000	Salaries - Perm Employees	170,130	189,140	100,316	191,000	197,000	204,000
565670	412000	Salaries-Temp & Part-Time	4,945	7,870	3,844	7,000	8,000	8,000
565670	413010	Fica Taxes	13,021	14,661	7,770	14,000	15,000	16,000
565670	413020	Employee Medical Ins	41,185	48,946	23,244	45,000	51,000	54,000
565670	413030	Employee Life Ins	984	1,077	571	1,200	1,200	1,200
565670	413040	State Retirement & 401(a)	18,577	(1,687)	18,066	35,000	38,000	38,000
565670	413100	Workers Comp Insurance	2,323	1,772	1,520	2,500	3,000	3,000
565670	462180	Accrued Comp Time Exp	(544)	503	-	500	500	500
565670	462190	Accrued Sick Leave Exp	1,011	910	-	2,000	2,000	2,000
565670	462200	Accrued Vacation Expense	1,799	(1,961)	-	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES			253,431	261,229	155,331	300,200	317,700	328,700
OPERATIONS AND MAINTENANCE:								
565670	421000	Books, Subscr & Mmbrshp	83	278	312	600	500	600
565670	423000	Travel & Training	-	-	374	1,000	1,000	1,000
565670	424000	Office Supplies	391	89	43	400	500	400
565670	425000	Equip Supplies & Maint	4,447	4,240	946	3,500	3,500	3,500
565670	426000	Bldg & Grnd Suppl & Maint	79,883	100,785	52,273	100,000	115,000	100,000
565670	426500	GrndsMaint/Mowing/SnowRmv	10,610	11,196	5,736	11,500	11,500	12,000
565670	427000	Utilities	443,980	468,895	282,712	500,000	465,000	520,000
565670	428000	Telephone Expense	2,209	2,777	1,120	3,000	3,000	3,000
565670	434000	Janitorial Services	103,905	103,680	60,855	105,000	105,000	120,000
565670	448000	Operating Supplies	3,878	842	31	2,000	3,000	2,000
565670	461000	Miscellaneous Expense	739	630	300	700	750	700
565670	453600	Loss-Deleted Fixed Assets	-	-	-	-	-	-
565670	454800	Depreciation Expense	813,034	856,637	-	860,000	-	-
565670	462110	Prop Tax Increment Pmt-RDA Ops	123,497	110,961	-	111,000	120,000	130,000
TOTAL OPERATIONS AND MAINTENANCE			1,586,656	1,661,009	404,702	1,698,700	828,750	893,200
TOTAL MAINTENANCE DEPT			1,840,087	1,922,238	560,033	1,998,900	1,146,450	1,221,900
DEBT SERVICE:								
565670	481000	Principal On Bonds	-	-	-	-	1,130,000	1,180,000
565670	482000	Interest on Bonds	245,300	202,100	72,800	145,600	145,600	98,400
565670	482040	Int Exp-Dfrd Bond Rfnd Cost	87,093	87,093	43,547	87,094	87,093	87,094
565670	482060	Int Exp-Bond Premium	(137,677)	(137,677)	(68,838)	(137,676)	(132,677)	(137,677)
565670	484000	Paying Agent/Trustee Fees	425	425	-	425	425	425
TOTAL DEBT SERVICE			195,142	151,942	47,508	95,442	1,230,441	1,228,242
TOTAL MAINTENANCE DEPT & DEBT SERVICE			2,035,229	2,074,179	607,541	2,094,342	2,376,891	2,450,142
TOTAL OPER EXPENSES - ALL DEPTS & DEBT SRVC...			5,748,908	6,600,944	3,115,749	6,442,512	6,813,841	7,030,147
NET INCOME (LOSS) BEFORE CAPITAL EXPENSES			148,208	(345,131)	(164,478)	141,435	(246,645)	1,198,138
CAPITAL EXPENSES								
565690	472100	Buildings	823,663	41,894	-	-	10,000	120,000

565690	473100	Improv Other Than Bldgs	403,451	7,095	-	20,000	
565690	474100	Office Furniture & Equipment	-	-	-	2,000	2,000
565690	474500	Machinery & Equipment	233,222	941,308	-	95,000	95,000
565690	474550	Recreation Equipment	125,146	84,805	-	60,000	60,000
565690	474600	Automobiles	-	-	-	-	-
565690	474800	Asset Addition - Contra Exp	(1,496,571)	(225,514)			-
TOTAL CAPITAL EXPENSES			88,911	849,588	-	157,000	187,000
							655,000

BUDGET SUMMARY							
56	5610	Swimming Pools	2,240,777	2,925,543	1,559,283	2,699,186	2,768,700
56	5630	Recreation	616,448	660,509	449,451	734,183	748,380
56	5650	Ice Rink	856,455	940,713	499,474	914,801	919,870
56	5670	Maintenance and Debt Service	2,035,229	2,074,179	607,541	2,094,342	2,376,891
56	5600	Capital Expenses	88,911	849,588	-	157,000	187,000
TOTAL OPERATING EXPENSES & CAPITAL .....			5,837,819	7,450,532	3,115,749	6,599,512	7,000,841
NET INCOME (LOSS) AFTER CAPITAL .....			59,298	(1,194,719)	(164,478)	(15,565)	(433,645)
							543,138



2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Yrs TOTAL
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Yrs TOTAL

## Building

**2,700,000**

### Improvements other than building

**325,000**

## Office Furniture & Equipment

**90,000**

## Machinery & Equipment

**875,000**

## Recreation Equipment

[illegible]

[illegible]

**565690-474600      Automobiles**

[illegible]

Preferred Additions	TOTALS	655,000	2,720,000	565,000	515,000	155,000	145,000	215,000	170,000	135,000	115,000	5,390,000
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[illegible]



## Proposed 2024 Fee Increases

	Current	Proposed	Category	2022 #'s	Potential Increase in Revenue	
Daily Admission Pool	\$7/\$5	\$8/\$6	General	134003	\$134,003	
Daily Admission Ice	\$7/\$5	\$8/\$6	General	28677	\$28,677	
Daily Admission Ice Ribbon	\$7/\$5	\$8/\$6	General	13579	\$13,579	
CC Fees up to 5% per transaction	n/a	up to 5% per trans			\$40,000	
Saturday 7-9 Parties Lap Only	\$350	\$400	Rental	0	\$0	
Saturday 7-9 Parties Leisure Only	\$400	\$500	Rental	7	\$350	
Saturday 7-9 Parties Both Pools	\$650	\$800	Rental	7	\$700	
All Night Party Basic	\$750	\$950	Rental	5	\$750	
All Nigh Party Premier	\$950	\$1,250	Rental	18	\$4,500	
Hourly Ice Rental	\$175	\$185	Rental		\$9,500	
Jr. Jazz Instructional	\$46/\$51/\$56	\$47/\$52/\$56	Beginner	419	\$419	
Jr. Jazz 3rd - 6th*	\$66/\$71/\$76	\$68/\$73/\$78	Intermediate	1919	\$3,838	*3rd - 12th numbers combined
Jr. Jazz 7th - 12th*	\$76/\$81/\$86	\$78/\$83/\$88	Intermediate			
Youth Rec Team Basketball	\$560	\$610	Intermediate	25	\$1,250	
Youth Comp Team Basketball	\$560	\$610	Comp	70	\$3,500	
Adult Basketball Spring	\$325	\$375	Comp	8	\$400	
Adult Basketball Winter	\$525	\$575	Comp	16	\$800	
Adult Softball Summer	\$525	\$575	Comp	12	\$600	
Adult Softball Fall	\$300	\$350	Comp	8	\$400	
Adult Volleyball Spring	\$275	\$325	Comp	10	\$500	
Adult Volleyball Fall	\$275	\$325	Comp	9	\$450	
Youth Soccer Member Pre K - 1st	\$46/\$51/\$56	\$47/\$52/\$56	Beginner	975	\$975	
Youth Soccer Member 2nd - 5th	\$66/\$71/\$76	\$68/\$73/\$78	Intermediate	403	\$806	
Flag Football	\$82/\$87/\$92	\$83/\$88/\$93	Beginner/Intermediate	751	\$751	
Youth Volleyball Member 1st & 2nd	\$42/\$47/\$52	\$43/\$48/\$53	Beginner	31	\$31	
Youth Volleyball Member 3rd -6th	\$57/\$62/\$67	\$59/\$64/\$69	Intermediate	205	\$410	
Youth Volleyball Member 7th -12th	\$67/\$72/\$77	\$69/\$74/\$79	Intermediate	107	\$214	
Legacy T-Ball	\$51/\$56/\$61	\$52/\$57/\$62	Beginner	91	\$91	
Baseball Pinto	\$66/\$71/\$76	\$69/\$74/\$79	Intermediate	110	\$330	
Baseball Mustang	\$76/\$81/\$86	\$79/\$84/\$89	Intermediate	45	\$135	
Baseball Bronco	\$86/\$91/\$96	\$89/\$94/\$99	Intermediate	29	\$87	
Baseball Jr. High	\$96/\$101/\$106	\$99/\$104/\$109	Intermediate	13	\$39	
Summer T-Ball	\$51/\$56/\$61	\$52/\$57/\$62	Beginner	108	\$108	
Summer Coach Pitch	\$51/\$56/\$61	\$52/\$57/\$62	Beginner	72	\$72	
Sports and Fitness Camp	\$42/\$47/\$52	\$50/\$55/\$60	Intermediate	144	\$1,152	
Swim Lessons	\$40/\$45/\$50	\$41/\$46/\$51	Beginner/Intermediate	4305	\$4,305	
Private Swim Lessons*	\$30/\$35/\$40	\$31/\$36/\$41	Private	968	\$968	*private and semiprivate combin
Semi-Private Swim Lessons*	\$40/\$50/\$55	\$41/\$51/\$56	Private			
Swim Team Prep / Summer League 2x/wk	\$45/\$55/\$60	\$46/\$56/\$61	Beginner	236	\$236	
Summer Swim League 3x/wk	\$55/\$65/\$75	\$56/\$66/\$76	Beginner	287	\$287	
Swim Team - Tides	\$55/\$65/\$75	\$56/\$66/\$76	Beginner	282	\$282	
Swim Team - Waves	\$60/\$70/\$80	\$61/\$71/\$81	Beginner	271	\$271	
Swim Team - Senior	\$55/\$65/\$75	\$56/\$66/\$76	Intermediate	285	\$285	
Swim Team - Blue	\$65/\$75/\$85	\$71/\$81/\$91	Comp	367	\$2,202	
Swim Team - Junior Elite	\$70/\$80/\$90	\$76/\$86/\$96	Comp	394	\$2,364	
Swim Team - Elite	\$80/\$90/\$100	\$86/\$96/\$106	Comp	387	\$2,322	
Masters	\$40/\$45/\$50	\$41/\$46/\$51	Comp	250	\$250	
Personal Training Group	\$20/\$25/\$30	\$25/\$30/\$35	Private	70	\$350	
Tennis Camp	\$40/\$45/\$50	\$45/\$50/\$55	Beginner	298	\$1,490	
Pickleball Camp	\$40/\$45/\$51	\$45/\$50/\$56	Beginner	142	\$710	
Races	\$2 more/registrant	\$2 more/registrant	Special Event		\$5,000	
Swim Meets	5% more per meet	5% more per meet	Rental		\$5,000	
					<u>\$275,739</u>	

FY 2023 Budget Narrative

As of: August 21, 2023

REVENUES

SWIMMING POOL REVENUE			2023 Budget Estimate	2023 Adopted Budget	2024 Proposed Budget	Notes on Budgeted Items
563000	347225	Donations-Pools	12,000	20,000	10,000	Have been receiving mostly non monetary donations which helps with costs but does not increaase revenue as we would like. Will budget more conservatively for 2024 with the hopes of exceeding the budget goal.
564100	347210	Daily Admissions - Pool	680,000	670,000	790,000	Daily admissions for 2023 are on pace to exceed the budget. Looking to increase admission prices by \$1 across the board which will increase the budget for 2024 over \$100,000 based on the number of visitors in 2022 which was last full budget year at this time.
564100	347215	Season Passes - Pools	680,000	640,000	685,000	Pass sales are picking back up and getting closer to 2019 numbers, but still not there yet. Sales for 2023 are expected to surpass the budget for 2023 and without an increase to passes planned in 2024, a conservative increase is projected.
564100	347216	Admissions - Summer Passes (85%)	21,586		30,000	First year of Summer pass sales option. Expected increase in 2024 based off familiarity of pass offering and more time to market the pass in 2024
564100	347217	EFT Mthly Pay Annual Pass-Pool	495,000	510,000	515,000	EFT Pass sales are not increasing as fast as Annual pass sales, but projected to far surpass 2022 EFT sales in 2023. Projecting a conservative increase based on what we are currently seeing on monthly basis along with continued growth.
564100	347218	EFT Mthly Pay Set-Up Fee	21,000	21,000	22,000	With the increase EFT pass sales, projecting a conservative increase to this budget line based on continued added pass sales. Fees were increased to \$40 in fall of 2022 and it is expectd that this increase will continue to provide more revenue.
564100	347220	Ticket Sales-Spcl Events-Pools	17,000	17,000	17,000	With increases to fees in 2022, and based off of the last budget full budget year of 2022, expected to meet budget for 2023 and plan conservatively to match this number again until we see what numbers look like by the end of 2023.
564100	347221	Special Events-Races-Pools	105,000	110,000	110,000	Based off of projections for 2023, we are expecting an increase of revenue compared to 2022 of at least 10%. With a planned increase to each race fee, a conservative increase is planned for 2024.
564100	347250	Fitness Class - Pools	4,000	4,500	5,000	So this is a line item used for fitness programs and classes that don't conform to a standard class or personal training class. In the past, this served some of the Boot Camp style classes, small group training.
564100	347260	Lessons - Pool	200,000	250,000	250,000	The trend of less staff improved for lifeguards, but still having issues with staff avaiable and trained to teach swim lessons. Revenue of \$237,000 in 2021 with more staff, and believe with past increased fees along with more staff can reach \$250,000.
564100	347262	Private Swim Lessons	30,000	50,000	40,000	Similar to regular swim lessons, there is a need for more staff who are able to teach private swim lessons. Fees have increased the last few years, and with the right amount of staff the expectation would be to be higher in 2024 with a conservative increase.
564100	347265	Personal Trainers - Pools	75,000	70,000	80,000	We have seen an increase in revenue in 2023 that is expected based off of past trends to see revenue exceed budgeted numbers. With continued growth in a positive direction along with fee increases in 2022 the expectation is an increase in 2024.
564100	347280	Aquatic Teams Registration Fee	165,000	165,000	175,000	Planned fee increases along with comparing numbers of participants show a projected increase for 2024. With higher increases to completitive level teams, a conservative increase is projected while expecting the possibility of losing swimmers due to increase.
564100	347281	Water Polo Registration Fees	30,000	40,000	40,000	Projecting same budget increase as 2023 as we have seen some more participation and with more pool space being open with fewer projects we expect to see numbers increasing more towards historical figures along with last year fee increases.
564100	347282	Swim Team Program Fundraising	25,000	45,000	45,000	This is probably mislabeled a bit, but serves as the account for miscellaneous swim team revenue and the family fundraising fee, as well as any other team or group activity that is not a swim meet will be collected here. Also includes team gear.
564100	347290	Day Care	15,000	15,000	15,000	Fees increased in 2022 and we are seeing higher revenues compared to 2022, and expect to get budget. Plan to be conservative and keep same budget numbers in place for 2024.
564200	347271	Lap Pool Rental and Swim Meet Revenue	65,000	65,000	70,000	Looking to meet budget based off of prior years numbers, so projecting a small increase based on those comparisons along with an increase to fees for 2024
564200	347275	Facil Rntl-Hrly/All Nite Party	36,000	35,000	40,000	Expected to reach budget based on past trends, and for 2024 looking to do a substantial increase to help compensate for increases to wages along with increases to utilities
564200	347276	Facil Rntl-Party Room - Pools	18,000	20,000	20,000	Did not add party packages as planned due to unreliability of vendors. Working on vendors to help facility food for party package.
564300	347241	Merchandise Sales - Pools	4,000	6,000	6,000	
			2,698,586	2,753,500	2,965,000	
RECREATION REVENUE						
563000	347425	Donations-Rec	18,000	20,000	20,000	Still waiting on some more sponsorship revenue to be sent, and expectations for 2024 trend towards a similar goal as 2023.
564100	347460	Lessons - Rec	34,000	35,000	38,000	With all lessons complete for 2023, expect to come just in under budget. Looking at fee increases for lessons in 2024 that will affect tennis, pickleball, and sports and fitness camps that should bring in more revenue base on past participation
564100	347480	Team Sports	248,000	250,000	258,000	Participation continues to grow, and with planned increases to sports expected to see higher numbers in 2024. Plan smaller fee increass for beginner level sports compared larger increases for intermdiate and competitive level activities.
564100	347481	Jr. Jazz Registration Fees	201,000	200,000	212,000	Planning increases to fees to help offset increases in costs (wages, uniform increases, etc...). Participation numbers are still high and we still turn away a good amount in different age ranges. Trying capture more of waitlist participants.
564100	347482	Adaptive Rec Programs	1,500	5,000	2,000	Programs not getting the turn out that we hope, but will continue to offere the programs. Programs are low cost to the district

564200	347470	Facility Rntl-Gym/Mtg Rms-Rec	23,000	20,000	25,000	as we utilize unused space and equipment already on hand.
564300	347440	Snack Sales-Zesiger Park	1,036	1,500	2,000	We will continue to see more revenue as rentals continue to increase and new rates that were implemented this year will grow look to grow revenues for 2024. Weekly rentals from futsal soccer, inline hockey, and figure skating off ice trainings.
564300	347450	Vending Mach Commission	3,500	4,000	4,000	Looking at options to incorporate credit card sales to help increase revenues and increasing food options.
Sub-Total Recreation			530,036	535,500	561,000	Projecting similar numbers as 2023.
ICE RINK REVENUE						
563000	347825	Donations	2,500	10,000	5,000	Looking for sponsorship opportunities within the ice arena and along the dasher boards.
564100	347810	Daily Admissions - Rink	105,000	110,000	130,000	Daily admissions for 2023 are on pace to exceed the budget. Looking to increase admission prices by \$1 across the board which will increase the budget for 2024 over \$25,000 based on the number of visitors in 2022 which was last full budget year at this time.
564100	347811	Daily Admissions - Ice Ribbon	70,000	80,000	85,000	2023 currently comparable to 2022 at the same time. Looking to do more marketing and look at possibility of adding private rental times throughout the year. Increasing fees by \$1 like admissions to the rec center.
564100	347815	Admissions - Season Passes (15%)	122,000	122,000	130,000	Pass sales are picking up again this year and looking to at least make budget. Passes are amortized so increases this year should reflect higher numbers starting next year as well.
564100	347816	Admissions - Summer Passes (15%)	3,809		6,000	First year of Summer pass sales option. Expected increase in 2024 based off familiarity of pass offering and more time to market the pass in 2024
564100	347817	EFT Monthly Pay Annual Passes (15%)	88,000	92,000	95,000	EFT Pass sales are not increasing as fast as Annual pass sales, but projected to far surpass 2022 EFT sales in 2023. Projecting a conservative increase based on what we are currently seeing on monthly basis along with continued growth.
564100	347820	Ticket Sales - Special Events	5,000	5,000	5,000	With increases to fees in 2022, and based off of the last budget full budget year of 2022, expected to meet budget for 2023 and plan conservatively to match this number again until we see what numbers look like by the end of 2023.
564100	347830	Groupon Voucher Sale	6,000	10,000	8,000	Groupon revenue increasing but not as quickly as hoped, so we are aiming for a smaller increase in 2024 compared to 2023 actuals.
564100	347860	Skate Lessons	68,000	65,000	70,000	Fess were increase for lessons in 2022 and we have seen an increase in revenue. Expect a slight increase for 2024.
564200	347871	Facility Rental-Hockey/Figure Skating	175,000	165,000	180,000	Fees will be increased for all reservations of the ice including hockey and figure skating shows.
564200	347872	Facility Rental-Freestyle/Contract	61,000	60,000	65,000	Looking at an increase compared to 2022, and expect an increase based on restructuring pros use of the facility. Looking to start charging pros a fee whereas right now they do not get charged a fee since they are contracted to teach Learn to Skate program.
564200	347874	Rental-Ice Skates	73,000	68,000	75,000	Fees have been increased for the fall. Based off comparble numbers, 2023 revenues should be higher than budgeted, and 2024 is expected to increase slightly as well.
564200	347875	Facility Rental-All Night Party	3,500	3,500	4,500	Expected to reach budget based on past trends, and for 2024 looking to do a substantial increase to help compensate for increases to wages along with increases to utilities
564200	347876	Facility Rental-Party Room	5,000	5,500	5,500	Did not add party packages as planned due to unreliability of vendors. Working on vendors to help facility food for party package.
564200	347877	Rental-Ice Skates-Ice Ribbon	55,000	55,000	55,000	Fees increased in the Fall of 2022, so 2023 will have a full year of the new rates and we expect similar numbers in 2024
564300	347840	Snack Bar Sales - Main Snack Bar	109	-	-	Snack Bar was elminated and now run via contract with Snelgrove Trading LLC at 3% of gross sales. Possibility of higher % in 2024.
564300	347841	Merchandise Sales - Rink	1,000	2,500	2,500	
564300	347842	Merchandise Sales - Ribbon	500	1,000	1,000	
Sub-Total Ice Rink			844,418	854,500	922,500	
TOTAL OPERATING REVENUE			4,073,040	4,143,500	4,448,500	
OTHER REVENUES						
561000	311000	General Property Taxes	907,247	915,000	2,185,000	Incorporates a 143% subsidy increase
561000	311010	Genl Prop Taxes-Debt Srvc	1,099,185	1,112,196	1,061,785	Number reduced to account for County over remittance
561000	311020	Property Tax Increment - RDA	111,000	120,000	130,000	
561000	312000	Prior Yrs'Taxes-Delnquent	55,801	62,000	76,000	
561000	315000	Fees-In-Lieu Of Prop Tax	89,683	122,000	130,000	
562000	369000	Sundry Revenues	19,541	20,500	20,000	
562000	369100	Concessionaire Lease	969		6,000	Revenue from concessionaire lease of the snack bar based off 3% Gross Sales. % can be revisited in April of 2024.
562100	361000	Interest Earnings	222,047	35,000	168,000	Seeing much higher returns from interest earnings due to higher interest rates.
562100	361010	Interest Earnings - Note Receivable	2,434	1,000	-	
562200	364000	Gain on Fixed Asset Sales	-	-	-	
563000	383010	Contributions/Donations	3,000	6,000	3,000	Applications for RAP Tax Funding
563000	383050	Interlocal Agreement Revenue		15,000		
TOTAL NON-OPERATING REVENUE			2,510,907	2,408,696	3,779,785	
			6,583,947	6,552,196	8,228,285	

EXPENSES

SWIMMING POOLS

PERSONNEL SERVICES:					
565610	411000 Salaries - Perm Employees	450,000	465,000	454,000	6.4 FT Staff salaries. Based off a COLA of 2.5%. Also included in this year is one staff who will reach their next benchmark of an additional 5% increase to just their salaries for part of the year. Less staff costs due to restructuring of positions.
565610	412010 Lifeguards/Swim Instrctor	715,000	740,000	740,000	Less staff available in 2023 for swim instructors and morning shifts, so traditional staffing was less this year. Looking to get staffing numbers back up to pre inflationary numbers when we had more instructors available
565610	412020 Program Directors	9,000	15,000	25,000	Some Part Time Wages from 412030 will start going here starting in 2024
565610	412030 Aerobics/Wt Trainers	182,000	180,000	180,000	Wages for some part time staff will go to Program Directors in the future
565610	412050 Cashier-Front Desk	150,000	170,000	160,000	2023 saw elimination of a year round part time position and scheduling to allow less staff than 2022. Still looking into kiosk options that could help to bring this down even further.
565610	412080 Swim Team Coaches	80,000	65,000	80,000	Increase in training, help with swim meets, and increase in hours for water polo coaches contributed to higher wages. Will be reallocating some wages that should have been attributed to another account.
565610	412090 Daycare Staff	40,000	42,000	45,000	Staffing coming in lower than in 2023 than budgeted due to less staff availability. Incorporating a wage increase to draw more staff.
565610	412100 Persnl Trainer Shared Rev	50,000	45,000	55,000	Hired more personal trainers in 2023 and have seen uptick across the board for personal training. Expect the trend to continue to have more personal training sessions leading to more expenses in 2024.
565610	412110 Priv Swim Lsn Instructor	20,000	25,000	25,000	Expecting to have more private lesson instructor availability in 2024 which will mean more lessons and more wages to private lesson instructors than estimated for 2023.
565610	413010 Fica Taxes	122,000	134,000	134,000	Based off of Wages worksheet. 2% increase for 2024 in Medical Insurance.
565610	413020 Employee Medical Ins	101,000	107,000	92,000	
565610	413030 Employee Life Ins	2,800	2,900	2,800	
565610	413040 State Retirement & 401(a)	80,000	90,000	82,000	
565610	413060 Unemployment Reimb		-		
565610	413100 Workers Comp Insurance	20,000	20,000	20,000	
565610	425300 Vehicle Allowance	1,805	1,800	1,805	
565610	462180 Accrued Comp Time Exp	1,000	1,000	1,000	
565610	462190 Accrued Sick Leave Exp	1,000	1,000	1,000	
565610	462200 Accrued Vacation Expense	2,000	2,000	2,000	
TOTAL PERSONNEL SERVICES		2,027,605	2,106,700	2,100,605	
OPERATIONS AND MAINTENANCE:					
565610	421000 Books Subscriptions & Membrshp	21,000	20,000	23,000	Increases to costs for subscription services like MS Office, Red Cross, Scheduling Software, etc.. causing small increase for 2024
565610	422000 Public Notices	10,000	12,000	12,000	Looking to spend more on marketing for improvements to website and online marketing opportunities.
565610	423000 Travel & Training	7,000	7,000	9,000	Wanting to provide more continued learning training opportunities after being more limited in 2023
565610	424000 Office Supplies	11,000	9,000	10,000	Large purchase of printable membership cards in 2023 not expected to be needed in 2024
565610	425000 Equip Supplies & Maint	20,000	20,000	20,000	Expecting similar costs to occur in 2024 compared to 2023 estimate
565610	426000 Bldg & Grnd Suppl & Maint	115,000	110,000	125,000	Seeing a 20% jump in unit price for pool chemicals compared to 2022 so expecting higher costs in 2024
565610	428000 Telephone Expense	3,000	3,000	3,500	Covers expense for IT needs from Bountiful City, in house IT needs, and phone allowance for full time staff using personal phones for work duties.
565610	431000 Professional and Technical Services	2,000	15,000	15,000	Costs for bond counsel, financial services from LYRB, other outside professional services
565610	431040 Bank Account Fees (70%)	5,500	6,000	6,000	
565610	431050 Credit Card Merchant Fees	75,000	65,000	80,000	Costs continue to rise; looking for ways to offset costs with possible Credit Card use fee.
565610	431100 Legal And Auditing Fees	22,000	16,000	20,000	Expenses for HGB legal counsel. Varies from year to year and 2023 has required a lot of communication to consult on issues.
565610	431500 Acctg & Payroll Services	80,000	75,000	85,000	Based off of contract with Bountiful City. Overall cost split with Recreation and Ice Departments
565610	445200 Lifeguard Uniforms	7,000	7,000	7,000	
565610	448000 Operating Supplies	35,000	35,000	35,000	Looking at the average expense over the last 5 fiscal years, not including 2020. Incorporates a large array of supplies needed for operating aquatics and fitness areas.
565610	448200 Water Polo Program Expenses	25,000	28,000	28,000	Expenses should be lower than budgeted for 2023 but higher than 2023 actual due to the expected growth of the program in 2024
565610	448210 Swim Team Program Expenses	40,000	40,000	40,000	Equipment and gear is getting more expensive. The team will be participating in more meets than they have been able to over the prior two years, continuing to get back to a more normal schedule.
565610	448240 Items Purchased for Resale	4,000	6,000	5,000	
565610	448250 Snack Bar Supplies	-	10,000	0	Being run by The Snack Bar

565610	448300	Party Room Supplies		3,000	3,000	Due to poor reliability of vendors, we have not purchased party package supplies in 2023.
565610	448400	Day Care Supplies	2,000	2,000	2,500	Replacement toys and supplies for daycare.
565610	448700	Special Events Supplies	90,000	80,000	90,000	Continuing to look for ways to offset costs for races and other events. Total costs are offset by donations from vendors and sponsors that help to keep the costs from rising even more quickly.
565610	451100	Insurance & Surety Bonds	89,581	87,000	104,000	Split cost with Aquatics Department to cover insurance costs for the District. Total adjusted with cyber and active shooter liability.
565610	461000	Miscellaneous Expense	5,500	6,000	6,500	Covers costs for backgroung checks, drug tests, EAP, LG class costs and incentives for helping to keep staff. To help maintain staff we have started to cover the costs of LG training as well as incentives to staffing to needed levels.
565610	492300	Contr To Repair Reserve		-		
TOTAL OPERATIONS AND MAINTENANCE			669,581	662,000	729,500	
TOTAL SWIMMING POOLS			2,697,186	2,768,700	2,830,105	

RECREATION

PERSONNEL SERVICES:						
565630	411000	Salaries - Perm Employees	176,000	175,000	164,000	2.2 FT Staff salaries. Based off a COLA of 2.5%. Less total staff cost than current year for 2024 due to restructuring of positions
565630	412000	Salaries-Temp & Part-Time	200,000	200,000	210,000	Increase of wages based off of likely merit increases, outside entities driving up the rates for adult basketball officials, and providing some extra hours to part time supervisors due to restructuring of FT positions.
565630	413010	Fica Taxes	28,000	29,000	28,000	Based off of Wages worksheet. 2% increase for 2024 in Medical Insurance.
565630	413020	Employee Medical Ins	56,000	59,000	57,000	
565630	413030	Employee Life Ins	1,000	1,100	1,000	
565630	413040	State Retirement & 401(a)	29,000	33,500	31,000	
565630	413060	Unemployment Reimb		-		
565630	413100	Workers Comp Insurance	5,000	5,000	5,000	
565630	425300	Vehicle Allowance	1,083	1,080	1,080	
565630	462180	Accrued Comp Time Exp	300	300	300	
565630	462190	Accrued Sick Leave Exp	1,000	1,000	1,000	
565630	462200	Accrued Vacation Expense	2,000	2,000	2,000	
TOTAL PERSONNEL SERVICES			499,383	506,980	500,380	
OPERATIONS AND MAINTENANCE:						
565630	421000	Books, Subscr & Mmbrshp	2,500	2,000	2,500	Increases to costs for subscription services like MS Office, Red Cross Fees, Scheduling Software, etc.. causing small increase for 2024
565630	422000	Public Notices	3,500	4,000	4,000	Looking to spend more on marketing for improvements to website and online marketing opportunities than 2023.
565630	423000	Travel & Training	2,500	2,000	3,000	Wanting to provide more continued learning training opportunities after being more limited in 2023
565630	424000	Office Supplies	2,500	2,500	3,000	
565630	425000	Equip Supplies & Maint	2,500	3,500	3,500	Covers field paint and dirt supplies for different sports. Expecting slightly higher than 2023 in 2024 as costs increase.
565630	426050	Field Prep & Util-By City	3,500	3,500	3,500	Expenses determined as part of Bountiful City Interlocal agreement.
565630	428000	Telephone Expense	2,000	2,000	2,000	Covers expense for IT needs from Bountiful City, in house IT needs, and phone allowance for full time staff using personal phones for work duties.
565630	431000	Profess & Tech Services	6,000	18,000	15,000	Costs for possible bond counsel, financial services from LYRB. Also cost for umpires from outside entity to officiate softball games.
565630	431040	Bank Account Fees (10%)	800	900	900	
565630	431050	Credit Card Merchant Fees	10,000	9,000	11,000	Costs continue to rise; looking for ways to offset costs with possible Credit Card use fee.
565630	431500	Acctg & Payroll Services	40,000	38,000	45,000	Expenses determined as part of Bountiful City Interlocal agreement. Recreation pays a portion of the overall expense.
565630	448000	Operating Supplies	95,000	93,000	95,000	Costs continue to increase for program supplies like uniforms, equipment etc.... Budget total for 2024 represents increase in costs. Will continue to look at other vendors that may provide cheaper but similar supply options.
565630	448100	Jr. Jazz Program Expenses	57,000	56,000	57,000	Costs from Jr. Jazz organization increasing going forward so additional 2024 expense accounts for that.
565630	448250	Snack Bar Supply-Zesiger		1,000	1,000	
565630	461000	Miscellaneous Expense	6,000	6,000	6,000	Covers the costs for background checks, drug tests, employee assistance program and incentives for helping to keep staff.
TOTAL OPERATIONS AND MAINTENANCE			233,800	241,400	252,400	
TOTAL RECREATION			733,183	748,380	752,780	

ICE RINK

PERSONNEL SERVICES:						
565650	411000	Salaries - Perm Employees	209,000	205,000	221,000	2.4 FT Staff salaries. Based off a COLA of 2.5% and restructuring of positions creating additional duties for certain staff. A merit

					increase will affect one of the staff in 2024.
565650	412000 Salaries-Temp & Part-Time	235,000	230,000	240,000	Merit increases anticiapated for additional increased wages.
565650	412120 Salaries-Temp & Part-Time-Ice Ribbon	35,000	35,000	35,000	Wages expected to be less or similar to 2023 in 2024
565650	412200 Board Member Compensation	11,000	12,000	12,000	Would be a savings of \$12000 a year
565650	413010 Fica Taxes	36,000	36,000	37,000	Based off of Wages worksheet. 2% increase for 2024 in Medical Insurance.
565650	413020 Employee Medical Ins	44,000	45,000	46,000	
565650	413030 Employee Life Ins	1,100	1,250	1,300	
565650	413040 State Retirement & 401(a)	32,000	39,000	41,000	
565650	413060 Unemployment Reimb		-		
565650	413100 Workers Comp Insurance	6,000	6,000	8,000	
565650	425300 Vehicle Allowance	5,520	5,520	5,520	
565650	462180 Accrued Comp Time Exp	300	300	300	
565650	462190 Accrued Sick Leave Exp	2,000	2,000	2,000	
565650	462200 Accrued Vacation Expense	2,000	2,000	2,000	
TOTAL PERSONNEL SERVICES		618,920	619,070	651,120	
OPERATIONS AND MAINTENANCE:					
565650	421000 Books, Subscr & Mmbrshp	4,800	3,500	5,000	Increases to costs for subscription services like MS Office, Red Cross, Scheduling Software, etc.. Causing increase for 2024
565650	422000 Public Notices	4,000	6,000	5,000	Spend more for improvements to website and online marketing opportunities than 2023, but still not to budgeted level in 2023.
565650	423000 Travel & Training	2,000	1,500	2,500	Wanting to provide more continued learning training opportunities after being more limited in 2023
565650	424000 Office Supplies	3,500	3,500	3,500	
565650	425000 Equip Supplies & Maint	8,000	8,000	8,000	Covers expenses for Zamboni and other ice maintenance equipment. Expecting similar numbers to 2023 in 2024 as costs increase.
565650	425010 Equip Supplies & Maint-Ice Ribbon	1,500	1,500	1,500	
565650	426000 Bldg Supplies & Maint	15,000	18,000	17,000	Expenses vary from year to year depending on maintenance needs.
565650	426010 Bldg Supplies & Maint-Ice Ribbon	1,000	1,000	2,000	
565650	427010 Utilities-Ice Ribbon	18,000	18,000	20,000	Utility costs are increasing, and have eliminated issues that caused higher costs in 2022. However, higher rates may cause costs to be higher in 2024 than expected 2023 expenses.
565650	428000 Telephone Expense	2,000	2,000	2,000	Covers expense for IT needs from Bountiful City, in house IT needs, and phone allowance for full time staff using personal phones for work duties.
565650	431000 Professional and Technical Services	1,000	15,000	15,000	Costs for bond counsel, financial services from LYRB
565650	431040 Bank Account Fees (20%)	1,500	1,800	1,500	
565650	431050 Credit Card Merchant Fees	20,000	17,000	22,000	Costs continue to rise; looking for ways to offset costs with possible Credit Card use fee.
565650	431100 Legal And Auditing Fees	22,000	16,000	20,000	Expenses for HGB legal counsel. Varies from year to year.
565650	431500 Acctg & Payroll Services	80,000	75,000	85,000	Based off of contract with Bountiful City. Overall cost split with Recreation and Ice Departments
565650	448000 Operating Supplies	14,000	14,000	20,000	Looking to make a skate order and to replace some ice walkers in 2024. Also looking at replacing some items
565650	448010 Operating Supplies-Ice Ribbon	4,000	4,000	3,000	Looking to order new skates and update some of the signage
565650	448240 Resale Items	500	2,000	2,000	
565650	448241 Purchases for Resale - Ice Ribbon	500	1,000	1,000	
565650	448300 Party Room Supplies		1,000	1,000	
565650	448700 Special Events Supplies	1,000	1,000	1,000	
565650	451100 Insurance & Surety Bonds	89,581	87,000	104,000	Split cost with Aquatics Department to cover insurance costs for the District. Total adjusted with cyber and active shooter liability.
565650	452300 Uncollectible Accounts		-		
565650	461000 Miscellaneous Expense	2,000	3,000	3,000	Covers the costs for background checks, drug tests, employee assistance program and incentives for helping to keep staff.
565650	492300 Contr To Repair/Rplc Rsrv		-		
TOTAL OPERATIONS AND MAINTENANCE		295,881	300,800	345,000	
TOTAL ICE RINK		914,801	919,870	996,120	
MAINTENANCE DEPT & DEBT SERVICE					
PERSONNEL SERVICES:					
565670	411000 Salaries - Perm Employees	191,000	197,000	205,000	3 FT Staff salaries. Based off a COLA of 2.5%. 2023 fell under budget due to time it took to replace full time position. A merit increase will affect one of the staff members.
565670	412000 Salaries-Temp & Part-Time	7,000	8,000	8,000	Lowered for 2022, but utilized more part time help for daytime upkeep of the facility so moving expense back to prior year numbers
565670	413010 Fica Taxes	14,000	15,000	16,000	Based off of Wages worksheet. 2% increase for 2024 in Medical Insurance.



565670	413020 Employee Medical Ins	45,000	51,000	54,000	*Employee who has not utilized district insurance before has now decided to do so
565670	413030 Employee Life Ins	1,200	1,200	1,200	
565670	413040 State Retirement & 401(a)	35,000	38,000	38,000	
565670	413100 Workers Comp Insurance	2,500	3,000	3,000	
565670	462180 Accrued Comp Time Exp	500	500	500	
565670	462190 Accrued Sick Leave Exp	2,000	2,000	2,000	
565670	462200 Accrued Vacation Expense	2,000	2,000	2,000	
TOTAL PERSONNEL SERVICES		300,200	317,700	329,700	
OPERATIONS AND MAINTENANCE:					
565670	421000 Books, Subscr & Mmbrshp	600	500	600	
565670	423000 Travel & Training	1,000	1,000	1,000	
565670	424000 Office Supplies	400	500	400	
565670	425000 Equip Supplies & Maint	3,500	3,500	3,500	Expenses for facility paper products, fire system, cleaning supplies, building salt, etc.... Expenses have varied over the years, but
565670	426000 Bldg & Grnd Suppl & Maint	100,000	115,000	100,000	moving to keep in line with projected 2023 numbers
565670	426500 GrndsMaint/Mowing/SnowRmv	11,500	11,500	12,000	Based off of contract with Bountiful City.
565670	427000 Utilities	500,000	465,000	520,000	Utilities are increasing across the board with power, water, gas, and sewer all costing more.
565670	428000 Telephone Expense	3,000	3,000	3,000	Covers expense for IT needs from Bountiful City, in house IT needs, and phone allowance for full time staff using personal phones for work duties. Also includes after hours cell phone monthly plan.
565670	434000 Janitorial Services	105,000	105,000	120,000	Night time janitorial service that was selected from RFP process in August of 2020. Looking at possibility of changes in 2024.
565670	448000 Operating Supplies	2,000	3,000	2,000	
565670	461000 Miscellaneous Expense	700	750	700	
565670	453600 Loss-Deleted Fixed Assets	-	-	-	
565670	454800 Depreciation Expense	860,000	-	-	
565670	462110 Prop Tax Increment Pmt-RDA Ops	111,000	120,000	130,000	
TOTAL OPERATIONS AND MAINTENANCE		1,698,700	828,750	893,200	
TOTAL MAINTENANCE DEPT		1,998,900	1,146,450	1,222,900	
DEBT SERVICE:					
565670	481000 Principal On Bonds	-	1,130,000	1,180,000	
565670	482000 Interest on Bonds	145,600	145,600	98,400	
565670	482040 Int Exp-Dfrd Bond Rfnd Cost	87,094	87,093	87,094	
565670	482060 Int Exp-Bond Premium	(137,676)	(132,677)	(137,677)	
565670	483000 Amort of Debt Acquis Cost	425	425	425	
565670	484000 Paying Agent/Trustee Fees				
TOTAL DEBT SERVICE		95,442	1,230,441	1,228,242	
TOTAL MAINTENANCE DEPT & DEBT SERVICE		2,094,342	2,376,891	2,451,142	
TOTAL OPER EXPENSES - ALL DEPTS & DEBT SERVICE		6,439,512	6,813,841	7,030,147	
NET INCOME (LOSS) BEFORE CAPITAL EXPENSE:		144,435	(261,645)	1,198,138	
CAPITAL EXPENSES					
565690	472100 Buildings		10,000	120,000	
565690	473100 Improv Other Than Bldgs		20,000		
565690	474100 Office Furniture & Equipment	2,000	2,000		
565690	474500 Machinery & Equipment	95,000	95,000	395,000	
565690	474550 Recreation Equipment	60,000	60,000	140,000	
565690	474600 Automobiles		-		
565690	474800 Asset Addition - Contra Exp		-		
		157,000	187,000	655,000	
BUDGET SUMMARY					
56	5610	Swimming Pools	2,697,186	2,768,700	2,830,105

56	5630	Recreation	733,183	748,380	752,780
56	5650	Ice Rink	914,801	919,870	996,120
56	5670	Maintenance and Debt Service	2,094,342	2,376,891	2,451,142
56	5600	Capital Expenses	157,000	187,000	655,000
TOTAL OPERATING EXPENSES & CAPITAL EXPENSES			6,596,512	7,000,841	7,685,147
NET INCOME (LOSS) AFTER TAXES			(12,565)	(448,645)	543,138



# MEMORANDUM

Date: 11/10/2023

To: South Davis Recreation District Board Members

From: Scott McDonald

Re: Cardio Equipment Replacement

Board Members,

As part of the approved 2023 Capital Budget, we planned to replace some of our older cardiovascular exercise equipment. The machines we need to replace were purchased in 2015. The strategic, segmented, replacement schedule allows us to keep our equipment in good working order for our members and guests while keeping maintenance costs low and downtime at a minimum. This equipment was scheduled to be replaced in 2022 but was deferred to 2023. This added deferral has extended the equipment past a good low-cost serviceability.

The 2015 equipment scheduled to be replaced in 2023 included

2	Treadmills	Cybex 790T	Fair
1	Variable Stride Elliptical	Octane XT-1	Non-Functional
1	Variable Stride Elliptical	Octane Lateral X	Fair
1	Stepmill	Stairmaster	Non-Functional
2	Rowers	Concept2 E	Fair
1	Upper Body Ergometer	SCIFIT PRO1031	Fair
18	Spin Bikes	Stages Cycles	Rescheduled

In an effort to lower overall expenses, the Stages cycles were moved to a future replacement year. The requested \$100,000 was then reduced to \$50,000 prior to the board approval of the 2023 Budget.

The Utah state contract has traditionally had four vendors listed for commercial cardio equipment. As of November 2023, only 2 have renewed their contracts: Pacific Fitness and Upper Limit. Advanced Exercise and FitLogistix have indicated that they intend to renew it but that has not been completed. We selected the following items to replace the equipment noted above.

Current Equipment	MFR	Model No.	Replacement	MFR	Model No.	List Price	Purchase Price	Delivery & Install	Total	VENDOR
Variable Stride Elliptical	Octane	XT-One	Variable Stride Elliptical	Precor	AMT 885	14440	10108	230	10338	Pacific Fitness
Variable Stride Elliptical	Octane	Lateral X	Variable Stride Elliptical	Precor	AMT 885	14440	10108	230	10338	Pacific Fitness

StepMill	Stair-Master	TS-1	Stepmill	Stair-Master	10G Gauntlet 15" Screen	18349	12845	250	13095	Pacific Fitness
Rower	Concept2	Model E	Rower	Assault	Elite Air Rower	1499	1050	100	1150	Pacific Fitness
Rower	Concept2	Model E	Rower	Assault	Elite Air Rower	1499	1050	100	1150	Pacific Fitness
Upper Body Ergometer	SCIFIT	PRO-1000	Upper Body Ergometer	SCIFIT	PRO-1000	6049	4234.3	125	4359.3	Pacific Fitness
Treadmill	Cybex	790T Go	Slat Treadmill	Woodway	4Front ProSmart 21" Screen	17700	12390	1389	13779	Pacific Fitness
Treadmill	Cybex	790T Go	Slat Treadmill	Woodway	4Front ProSmart 21" Screen	17700	12390	1389	13779	Pacific Fitness
TOTALS						91676	64175.3	3813	67988	

For additional savings on the Woodway treadmills, we were able to obtain a lower quote directly from the manufacturer.

Treadmill	Cybex	790T Go	Slat Treadmill	Woodway	4Front ProSmart 21" Screen	17700	10971	1389	12360	Woodway
Treadmill	Cybex	790T Go	Slat Treadmill	Woodway	4Front ProSmart 21" Screen	17700	10971	1389	12360	Woodway

It is our recommendation that we purchase the following items now from Pacific Fitness and Woodway directly.

Pacific Fitness	1 Precor AMT-885	\$10,338.00
Pacific Fitness	1 StairMaster 10G Stepmill	\$13,095.00
Woodway	2 4Front Treadmills	<u>\$24,720.00</u>
	Total	\$48,153.00

The 2023 Capital Improvement budget provided \$50,000 for replacement fitness equipment. The purchase of 4 of the 8 machines is approximately \$48,153.00, which is under the budgeted amount. We recommend replacing the remaining 4 machines in December or adding them to the 2024 budget, but it should be noted that Pacific Fitness has indicated a price increase from their manufacturers for equipment in 2024.

Thank you,

Scott McDonald  
Aquatic & Fitness Director

SDRD Board Members,

The FY 2023 Budget was approved with funds of \$45,000 to replace a broken hot water boiler within the facility. Staff has been able to contact the single source dealer in Utah of the boiler that would be a like for like replacement. By reaching out directly to the dealer, the overall cost to purchase and install the boiler would cost almost \$21,000 and this would be a savings of \$24,000 compared to budget. Because the boiler would be a like for like replacement, the full-time SDRD maintenance staff would be able to replace and install the new boiler which is where most of the significant savings would be. Staff would be able to remove and install the new boiler within the same area of the current boiler which eliminates the need for an outside crew to do the install and saves the district significantly.

The procurement procedures of the district allow for purchases to be exempt from formal or informal bidding procedures when a product or service is from single source vendors. The related policy states:

**Exempt Expenditures.** The following expenditures of the District shall be referred to as exempt expenditures and may be made without formal or informal bidding procedures, but may be made in such manner as is deemed practicable or desirable under the circumstances. The Purchasing Agent shall determine that an expenditure falls within one of these exemptions, and shall maintain a record of all contracts made hereunder, including each supplier's name, the amount and type of contract, and the supplies, services, or construction procured. All exempt expenditures shall be reviewed by the Board on at least a periodic basis.

(ii) Single Source, Any expenditures for supplies, services, or construction which by their nature are not reasonably adapted to award by competitive bidding. These expenditures include, but are not limited to goods or services which can only be purchased from a single source, contracts for additions to and repair and maintenance of equipment already owned by the District which may be more efficiently added to, repaired or maintained by a certain person or firm, and equipment which, by reason of the training of the personnel or an inventory of replacement parts is compatible with the existing equipment owned by the District.

We ask for feedback from the board before approval of this purchase for a hot water boiler that falls under the exempt purchase category related to single source vendors in our procurement policy. Staff feels that this policy and the savings that will be had are the best path forward.

Tif Miller

Executive Director

**Jensen Sales & Marketing Inc.**5026 W Amelia Earhart Drive  
Salt Lake City, UT 84116**Quote**

Date	Quote #
10/13/2023	Q23-176

Name / Address
SOUTH DAVIS RECREATION 550 NORTH 200 WEST BOUNTIFUL, UT 84010

		Rep		Project	
		RTH			
Item	Description	Qty	Cost	Total	
Camus	BFNW-1200 -E-02 CAMUS BLUE FLAME SERIES /	1	14,422.00	14,422.00	
Camus	NATURAL GAS VOLUME WATER HEATER	1	1,797.00	1,797.00	
	CU-NI ADDER				
	ADDITIONAL OPTIONS				
Camus	LOW GAS PRESSURE SWITCH	1	124.00	124.00	
Camus	BTC4PA SmartFlame Control (includes status flame fail)	1	380.00	380.00	
Camus	CSD-1 / FM / GE Gap	1	611.00	611.00	
	OUTDOOR VENT KIT				
Camus	Model 1020 and 1200 BF1020-1200-OUTDOOR 18"	1	3,541.50	3,541.50	
	** PLEASE NOTE THIS IS NET COST -- WILL SHIP PP&A FROM THE FACTORY 5-8 WEEKS FROM THE PLACEMENT OF THE PURCHASE ORDER -- WE WOULD REQUIRE 50% DOWN AND THE FOLLOWING 50% ONCE IT SHIPS FROM THE FACTORY **				

This quotation must be requested in written form and may be used for information purposes only. Any items not listed are not part of this quote request and can be added with an additional cost. This quotation is good for 30 days from the listed date. All products will ship FOB from the respective factory. Shipping charges are not included unless otherwise noted. Credit must be pre-approved or previously established prior to the sale of product. Sales tax may apply. This quotation is subject to the engineer's specifications and approval. All change orders and price adjustments must be approved in writing by the requestor of this quote.

**Total**

\$20,875.50