

South Davis Recreation District

Board Meeting

December 11, 2023

5:30 p.m.

REVISE NOTICE OF AND AGENDA FOR the South Davis Recreation District Board meeting to be held at 550 N 200 W at the South Davis Recreation Center and via electronic means at the date and time given above to help those who prefer not to attend in person. The public is invited to join electronically and can do so by emailing mary@southdavisrecreation.com to ask for the information on joining the meeting.

AGENDA

1. Welcome
2. Citizen Matters
3. Approval of November 6, 2023 and November 13th Board Meeting Minutes
4. Review and Approval of Expenditures/ Financial Statement Review for November 2023
5. Approval of Calendar for 2024 Board Meeting Schedule
6. Review of 2023 District Fraud Risk Assessment – Tyson Beck
7. Open Public Hearing on Proposed Rate Increases **(6:00pm)**
8. Close Public Hearing on Proposed Rate Increases
9. Discussion on Proposed Rate Increases
10. Action on Resolution No. 2023-09 Adopting 2023 Rate Increases
11. Open Public Hearing on FY 2023 Budget **(6:15pm)**
12. Close Public Hearing on FY 2024 Budget
13. Discussion on SDRD Cash Reserves Policy – Tyson Beck
14. Discussion on Proposed FY 2024 Budget
15. Action on Resolution 2023-07 Setting New Operations Tax Revenue for 2024
16. Action on Resolution No. 2023-10 Adopting Final FY 2024 Budget
17. Closed Session to discuss pending or reasonably imminent litigation and to discuss the character or professional competence of an individual
18. SDRD Rules and Regulations Subcommittee Update
19. Next Board Meeting – **January 8, 2024**
20. Adjourn

November 6, 2023, at 5:30 p.m.

Mayor Brian Horrocks, North Salt Lake City ***arrived at 5:38 p.m.*

Jayne Blakesley, District Attorney

Darrell Child (Olympus Insurance)

Chairman Earnshaw opened the meeting at 5:30 p.m.

**Jennie Decker arrived at 5:33 p.m.*

**Mayor Brian Horrocks arrived at 5:38 p.m.*

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48 Councilmember Summerhays made a motion to approve the proposal from AIG, Worker's
49 Compensation, and to add the active shooter policy at the three-million-dollar limit. Mayor Horrocks
50 seconded the motion. Chairman Earnshaw asked for a roll call vote. Board Members Meyers,
51 Summerhays, Westergard, Earnshaw, Bradshaw, Decker, and Horrocks voted "aye." There were no
52 "nays."
53

54 **ADJOURN**
55

56 At 5:50 p.m. Councilmember Bradshaw made a motion to adjourn. Councilmember
57 Summerhays seconded the motion.

DRAFT

South Davis Recreation District

Truth in Taxation Public Hearing

November 6, 2023, at 6:00 p.m.

Board Members present in person:

Councilmember Kate Bradshaw, Bountiful City
Jennie Decker, County Representative
Rick Earnshaw, County Representative
Mayor Brian Horrocks, North Salt Lake City
Todd Meyers, County Representative
Councilmember Spencer Summerhays, Centerville City
Mayor Ken Romney, West Bountiful City
Mayor Ryan Westergard, Woods Cross City.

Staff In Attendance:

Tif Miller, Executive Director	Tyson Beck, District Clerk
Mary Gadd, Office Manager	Jayme Blakesley, District Attorney
Cory Haddock, Ice & Recreation Director	Galen Rasmussen, District Treasurer
Scott McDonald, Aquatics & Fitness Director	

Others in attendance:

Kathy Adams (North Salt Lake), Randy Adams (North Salt Lake), Julio Amarillo (Bountiful), Faye Anderson (Bountiful), John Armknecht (North Salt Lake), Kathy Asay (Bountiful), JoEllen Ashworth (North Salt Lake), Kevin Astill (Centerville), Jason Baker (West Bountiful), Ed Bartling (Bountiful), Sheri Bennett (North Salt Lake), Janalyn Biehn (Bountiful), Russ Biehn (Bountiful), Angela Brock (West Bountiful), Jeff Bryson (Centerville), Marianne Burbidge (Woods Cross), Neil Burnette (Woods Cross), Rick Burt (Fox 13), Carrie Callister (Bountiful), Mark Callister (Bountiful), Ruth Cannon (Bountiful), Steve Carlson (Bountiful), Geraldine Chappell (Bountiful), Linda Child (Bountiful), Paul Child (Bountiful), Paul Cutler (Centerville), Pat Dowler (Bountiful), Dalane England (Bountiful), Alena Erickson (Centerville), Michaelyn Erickson (Bountiful), Ed Fila (Bountiful), Kevin Francis (Bountiful), Joy Gowans (Bountiful), Joel Grant (Bountiful), Kyle Green (Centerville), Dana Guertin (Bountiful), Ron Guertin (Bountiful), Scott Hansen (Centerville), Sterling Harms (Bountiful), Joanne Heldeband (North Salt Lake), Kara Higginson (Bountiful), Richard Higginson (Bountiful), Jason Holt (Bountiful), Amy Hughes (city not provided), Stephanie Humphrey (Bountiful), Suzette Jackson (North Salt Lake), Lisa Jeray (Centerville), Lorene Kamalu (Davis County Commission), Val Leary (West Bountiful), Pete LeFevre (Woods Cross), Stacy LeFevre (Woods Cross), David Lewis (Woods Cross), Robert Lindsay (Bountiful), Gary Lund (Bountiful), Laura Malan (Bountiful), Paul Malmstrom (Bountiful), Charlynn McNair (Bountiful), Scott McNair (Bountiful), Sylvia Miera-Fisk (Bountiful), Bret Millburn (Centerville), Debbie Miller (Bountiful), Mike Moore (North Salt Lake), Greg Mortensen (Bountiful), Melanie Mortensen (Bountiful), Ron Mortensen (Bountiful), Holly Nelson (Bountiful), John Norman Jr. (Bountiful), Anne Marie Oborn (Bountiful), Ashley Olsen (Bountiful), Kirk Olsen (city not provided), Erin Ottley (Bountiful), Gary Powell (North Salt Lake), Cecilee Price-Huish (Bountiful), Blair Reed (North Salt Lake), Sylvia Redmond (Bountiful), Jim Redmond (Bountiful), CJ Reist (Bountiful), Virginia Reist (Bountiful), Phil Richter (West Bountiful), Norene Riedle (Woods Cross), Gloria Roach (Bountiful), Blaine RosKelley (Centerville), Kathleen RosKelley (Centerville), Carolyn Scheese (Woods Cross), Pamela Schilling (Bountiful), Michele Smith (Bountiful), Paul Smith (Bountiful), David Sorenson

(North Salt Lake), Kevin Thacker (West Bountiful), Lori Thorpe (Bountiful), Matt Watson (Bountiful), Melissa Watson (Bountiful), Megan Wells (Centerville), Marilyn Whittaker (Bountiful), Patsy Womak (Bountiful)

WELCOME

Chairman Earnshaw opened the meeting at 6:01 p.m.

DISTRICT STAFF PRESENTATION REGARDING PROPOSED TAX INCREASE

Tif Miller presented a brief history of the Recreation District highlighting that in 16 years the District has never increased its tax levy and has only seen a change in the levy from new growth, in that time the District has lost buying power due to inflation, costs of operations have increased substantially, and staffing wages have increased to remain competitive. In the same 16 years the District's program offerings have increased due to community requests. District management only began instituting increases to admission fees and membership fees in 2018. As the pandemic hit in 2020 the District was forced to cease operations for a few months and posted the first budget loss. In 2021 a master plan was approved for the District but has not moved forward with the projects, but the proposed tax increase would allow for a swimming locker room remodel to a more family-friendly, individualized private spaces.

PUBLIC HEARING

At 6:16 p.m. Chairman Earnshaw opened the public comments.

Ed Fila – supports the tax increase, wants the community (young & old) to utilize the facility

Kyle Green – too many entities are raising his taxes, does not believe the facility is a need to have

Kevin Astill – can be for an increase for maintenance and upkeep but not expanding during this economy

Suzette Jackson – government should not compete with private businesses and then ask those to pay into their competitor, would like a full audit to be performed

Michael Moore – against the tax increase as it appears that user rates will be increasing over the next few years

David Lewis – against the tax increase, does not see the value in the facility to what they pay

Megan Wells – supports the tax increase, the facility is a safe place for everyone to go

Alena Ericksen – if the facility is a public space why is there a membership fee?

Stephanie Humphrey – asked if it has been considered to cut the increase and take a "let's see" approach

Richard Higginson – believes there is disproportional representation with the three county seats on the Board, asked to find a workable compromise,

Mr. Higginson also read a prepared statement from Bountiful City Council that urges reconsideration of the tax increase and instead focusing on sound budget principles.

Ron Mortensen – many of the problems are due to lack of planning and feels that there is no comprehensive maintenance plan for the facility, programs have been added without asking the taxpayers

Greg Mortensen – facility has the worst ice, community should come together to fund what they want

96 *Edward Bartling* – the tax increase will take a hit on low-income households livability
97 *John Armknecht* – reconsider the tax increase
98 *Melanie Mortensen* – asked that the problem be resolved and provide transparency
99 *Dalane England* – think of creative ways to make up the deficit
100 *Rusty Cannon* – find a balance between taxes and user fees as the facility is heavily used
101 *Kevin Thacker* – the community has grown and it’s continually straining
102 *Russ Biehn* – asks for respect with his tax money
103 *Lisa (no last name given)* – can taxes be shifted from one entity to another
104 *JoEllen Ashworth* – users of the facility should be paying for it
105 *Bob Lindsey* – can the cities step up and use their reserve funds
106 *Gary Lund* – against the tax increase and opposed it back in 2004
107 *Holly Keddington* – unconscionable to increase taxes for recreation
108 *Phil Richter* – against tax increase, no need to remodel the locker rooms
109 *Blair Reed* – it is not that there is not enough but that it is mismanaged
110 *Joel Grant* – shift the burden to the users of the facility
111 *CJ Reist* – compromise somewhere
112 *Kyle Green* – use more outside of the box thinking to find revenue, other ways to staff the facility
113 *Megan Wells* – consider who is missing from the meeting tonight
114 *Debbie Miller* – her and her family cannot afford a membership,
115

116 At 7:53 p.m. Mayor Horrocks made a motion to close the public hearing. Mayor Romney
117 seconded the motion.
118

119 **CONSIDERATION OF RESOLUTION 2023-07 SETTING NEW OPERATIONS TAX**
120 **REVENUE FOR 2024**
121

122 Tyson Beck answered several of the questions that were raised in the public hearing. Mr.
123 Beck responded that the District has an independent audit performed and it’s available on the State
124 Auditor’s website, along with the budget documents. Mr. Beck provided clarification on the
125 percentages of the Districts two tax levies and the way tax is configured. Mayor Romney asked if the
126 Board could approve a lesser amount than the posted one, and Mr. Beck confirmed that they could.
127

128 Mr. Miller provided information fee increases and program costs and changes, that expenses
129 have been reduced by removing operations of the concessions, removal a full-time position, working
130 with Davis School District on funding of an additional pool space, the possibility of on-going
131 operations and maintenance funds, and what the interlocal agreement with the school district is.
132

133 Chairman Earnshaw commented that previous boards have been too conservative, and any tax
134 increase was always pushed back. Mayor Romney commented that the cash reserve levels have
135 decreased over the last couple of years, that he was aggressive in the amount of tax increase he
136 proposed and agrees there will be reviews on how to operate more efficiently. Mayor Horrocks
137 expressed that after tonight that he is against the increase but is open to a lesser increase, Mayor
138 Horrocks mentioned that the master plan has an expansion facility planned in North Salt Lake but is
139 unsure if that will ever happen. Mrs. Decker stated that an audit of programming is underway and that
140 an audit has been asked for all the full-time positions to see where improvements can be made. Mrs.
141 Decker is in favor of out of box thinking and increasing utilization for additional private functions.
142

143 Councilmember Bradshaw expressed that the lack of data doesn’t allow the board to make

144 great fiscal decisions and that steps are being taken that will mostly track the expenses by the
145 different activities and sports. Councilmember Bradshaw has been concerned about this tax increase
146 and said that spending cuts are needed and a review of the services that are provided. Mayor
147 Westergard is also concerned about the lack of information and has asked for a review of staffing and
148 programming offered. Councilmember Summerhays stated that any tax increase should be founded
149 on a practical logical basis and that he previously suggested a lesser increase of 72.19%.
150 Councilmember Summerhays also has asked for further review of the competitive programs. Mr.
151 Meyers expressed his concern on increasing the reserves for the maintenance of the current facility.

152
153 A motion to adopt Resolution 2023-07, Setting New Operations Tax Revenue for 2024 at
154 1.275 million, was made by Mrs. Decker. Mayor Romney seconded the motion. Chairman Earnshaw
155 asked for a roll call vote. Board Members Romney, Decker, and Earnshaw voted "aye." Board
156 Members Horrocks, Bradshaw, Westergard, Summerhays, and Meyers voted "nay." The motion
157 failed.

158
159 Board Members and staff discussed the timeline of when a budget is to be approved and an
160 approval on any tax increase.

161
162 Councilmember Bradshaw made a motion to continue the discussion on setting a new
163 operations tax revenue in the next board meeting on November 13th, 2023. Councilmember
164 Summerhays seconded the motion. Board Members Bradshaw, Decker, Earnshaw, Horrocks,
165 Romney, Summerhays, and voted "aye." Board Member Meyers voted "nay."

166
167 **ADJOURN**

168
169 At 9:07 p.m. Mayor Romney made a motion to adjourn. Councilmember Summerhays
170 seconded the motion.

SOUTH DAVIS RECREATION DISTRICT

AGENDA ITEM # _____

Cash Disbursements Submitted For Approval**For the Period November 1-30, 2023**

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
<u>Payroll & Electronic Disbursements:</u>				
1 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 10/21/2023	ACH	11/6/2023	6,808.92
2 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit)MISC PPE 11/4/2023	ACH	11/10/2023	162.07
3 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 11/4/2023	19945-19954	11/10/2023	950.09
4 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 11/4/2023	ACH	11/10/2023	92,937.23
5 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 11/4/2023	EFTPS	11/10/2023	22,675.22
6 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 11/4/2023	ACH	11/14/2023	7,378.54
7 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 11/18/2023	19955-19962	11/24/2023	1,951.53
8 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 11/18/2023	ACH	11/24/2023	84,560.54
9 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 11/18/2023	EFTPS	11/27/2023	19,990.84
10 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 11/18/2023	ACH	11/29/2023	6,836.72
11 STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR OCT 2023 SALES	ACH	11/28/2023	10,405.36
12 US BANK	PAYMENT FOR OCT 2023 BANK ANALYSIS FEE	ACH	11/30/2023	493.93
13 CREDIT CARD MERCHANTS	EPAYMENT FOR OCT 2023 CREDIT CARD FEES	ACH	11/30/2023	8,532.62
<u>Accounts Payable Check Disbursements:</u>				
14 HEIDI ALLEN	Refund Lessons	78471	11/1/2023	48.00
15 BECERRA, ERIKA	Refund Jr. Jazz	78472	11/1/2023	69.00
16 BOUNTIFUL CITY	Utilities	78473	11/1/2023	32,962.33
17 BRIAN CLARK	Refund Jr. Jazz	78474	11/1/2023	69.00
18 SHELLY COLTRIN	Refund Lessons	78475	11/1/2023	40.00
19 COMCAST CABLE	Account # 8495 44 085 0418644	78476	11/1/2023	87.51
20 KYLE CRIDDLE	Refund Soccer	78477	11/1/2023	51.00
21 DANIEL DAVIS	Refund Jr. Jazz	78478	11/1/2023	68.00
22 TAYLOR DAVIS	Refund Lessons	78479	11/1/2023	54.00
23 MATHEW S. SHURTLEFF	After School Science Class	78480	11/1/2023	1,047.20
24 ANGI GARR	Refund Jr. Jazz	78481	11/1/2023	69.00
25 DANIELLE GARRICK	Refund Youth Sports & Fitness Camp	78482	11/1/2023	35.00
26 ALYSON GILSON	Refund Jr. Jazz	78483	11/1/2023	64.00
27 ADRIENNE GLISSMEYER	Refund Jr. Jazz	78484	11/1/2023	64.00
28 GRAINGER, INC.	Misc. Parts & Supplies	78485	11/1/2023	671.88
29 ADRIENNE GREEN	Refund Jr. Jazz	78486	11/1/2023	79.00
30 CITIBANK, N.A.	Concrete Saw & misc. parts & supplies	78487	11/1/2023	917.97
31 HEATHER HUBER	Refund Evil Scientist Class	78488	11/1/2023	182.00
32 ANDREA JARRETT	Refund Membship	78489	11/1/2023	185.01
33 EMILY LAUDER	Refund Jr. Jazz	78490	11/1/2023	69.00
34 LAWRENCE, JADE	Refund Lessons	78491	11/1/2023	38.00
35 THE MASTER'S TOUCH, LLC	Print Inserts for Truth & Taxation	78492	11/1/2023	3,389.34
36 KATHERINE MATTHEWS	Refund Jr. Jazz	78493	11/1/2023	49.00
37 SHELLEY MCLEAN	Refund Lessons	78494	11/1/2023	38.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
38 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/21/2023	78495	11/1/2023	124.77
39 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/21/2023	78496	11/1/2023	379.49
40 NATIONAL BENEFIT SERVICES OPERATIONS	PPE 10/21/2023	78497	11/1/2023	726.75
41 CYNTHIA ODEKIRK	Refund Annual Membership Discount	78498	11/1/2023	37.54
42 OFFICE OF RECOVERY SERVICES	PPE 10/21/2023	78499	11/1/2023	58.87
43 PERFORMANCE AUDIO	Pro Gaff Black Matte Cloth	78500	11/1/2023	220.00
44 CURTIS PETERSEN	Refund Jr. Jazz	78501	11/1/2023	69.00
45 RESHMA PILLAI	Refund Lessons	78502	11/1/2023	38.00
46 JOHN D. POULSON	Refund Membership	78503	11/1/2023	262.76
47 SHANNON RAY	Refund Jr. Jazz	78504	11/1/2023	153.00
48 REFRIGERATION SUPPLIES DISTRIBUTOR	Refrigerant for Ribbon	78505	11/1/2023	1,343.56
49 NATALIYA SMITH	Refund Jr. Jazz	78506	11/1/2023	69.00
50 STATE OF UTAH	OCTOBER 2023 STATE TAX WITHHOLDING	78507	11/1/2023	5,697.51
51 STEP SAVER INC	Building Salt	78508	11/1/2023	247.38
52 PICARD CORPORATION	Ice Rink Salt	78509	11/1/2023	343.98
53 CHRISTI STURGEON	Reimbursed for Spooktacular Supplies	78510	11/1/2023	114.03
54 THOMAS & SONS, LLC	Laser Engraving for Awards	78511	11/1/2023	20.00
55 CAMILLE WHICKER	Refund Lessons	78512	11/1/2023	116.00
56 COURTNEY WILKES	Refund Lessons	78513	11/1/2023	43.00
57 JIMMY WING	Refund Jr. Jazz	78514	11/1/2023	69.00
58 ACE RECYCLING AND DISPOSAL, INC	Recycle Can	78515	11/8/2023	89.00
59 BOUNTIFUL CITY	Fuel Purchased in Sept. 2023	78516	11/8/2023	356.57
60 BRADY INDUSTRIES, LLC.	Floor Machine Parts	78517	11/8/2023	305.99
61 CLARISSA CAWRSE	Reimbursed for Learn to Skate Supplies	78518	11/8/2023	91.68
62 C E M MAINTENANCE INC	Pool Chemicals	78519	11/8/2023	6,907.44
63 CINTAS CORP	Mats	78520	11/8/2023	105.07
64 CODALE ELECTRIC SUPPLY, INC.	Lithonia Cans	78521	11/8/2023	203.08
65 GREENE CONCRETE CUTTING, INC.	Concrete Cutting	78522	11/8/2023	725.00
66 CITIBANK, N.A.	Misc. Parts & Supplies	78524	11/8/2023	332.79
67 INTERMOUNTAIN BUSINESS FORMS, INC	Wind Jackets, Uniform Fleece, Maint. Shirts	78525	11/8/2023	2,022.66
68 L.A. GRINDING CO.	Ice Knife Rental	78526	11/8/2023	250.00
69 HOLLY JANEENE MOWER	Cotton Candy for Spooktacular	78527	11/8/2023	860.00
70 NUCO2 INC. AND SUBSIDIARIES	Pool Chemicals	78528	11/8/2023	753.31
71 PINPROS, INC.	Thanksgiving Day Race Medals	78529	11/8/2023	8,000.00
72 REFRIGERATION SUPPLIES DISTRIBUTOR	Ice Ribbon	78530	11/8/2023	498.00
73 SHERWIN-WILLIAMS	Paint	78531	11/8/2023	95.16
74 NUSTREAM, INC.	Shower Soap	78532	11/8/2023	711.28
75 SUMMIT ENERGY, LLC	Gas Supply for September & October 2023	78533	11/8/2023	14,776.25
76 U.S. BANK	Account # 202861000	78534	11/8/2023	500.00
77 AMAZON CAPITAL SERVICES, INC.	Misc. Supplies	78535	11/15/2023	127.06
78 BLOMQUIST HALE CONSULTING GROUP	Employee Assistance	78536	11/15/2023	400.00
79 BOUNTIFUL CITY	Monthly Contract for October 2023	78537	11/15/2023	19,262.53
80 BRADY INDUSTRIES, LLC.	Cleaning Supplies	78538	11/15/2023	724.23

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
81 CINTAS CORP	Mats for South Dais Rec	78539	11/15/2023	132.98
82 CODALE ELECTRIC SUPPLY, INC.	Misc. Supplies	78540	11/15/2023	74.47
83 DAVIS SCHOOL DISTRICT	50% for Resurfacing Gym Floors	78541	11/15/2023	1,014.38
84 TAYLOR EVANS	Reimbursed for Spooktacular Supplies	78542	11/15/2023	124.98
85 MICHAEL FIFER	Spooktacular Agreement	78543	11/15/2023	226.25
86 GRAINGER, INC.	Misc. Parts, webbing, buckles and light switches	78544	11/15/2023	210.47
87 HARTFORD-PRIORITY ACCOUNTS	11/23 GROUP TERM LIFE PREMIUM PAYMENT	78545	11/15/2023	483.10
88 HARTFORD-PRIORITY ACCOUNTS	11/23 SUPPLEMENTAL LIFE PREMIUM PAYMENT	78546	11/15/2023	205.92
89 HAYES GODFREY BELL, P.C.	Legal Fees for October 2023	78547	11/15/2023	7,098.50
90 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/04/2023	78548	11/15/2023	131.59
91 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/04/2023	78549	11/15/2023	384.74
92 NATIONAL BENEFIT SERVICES OPERATIONS	PPE 11/04/2023	78550	11/15/2023	726.75
93 NATIONAL BENEFIT SERVICES OPERATIONS	NBS ADMIN FEES OCTOBER	78551	11/15/2023	52.00
94 JOHN NYS	Reimbursed for Spooktacular Supplies	78552	11/15/2023	33.00
95 OFFICE OF RECOVERY SERVICES	PPE 11/04/2023	78553	11/15/2023	92.31
96 QUICKSCORES LLC	Scoring for Adult & Youth Basketball	78554	11/15/2023	1,085.00
97 STATE OF UTAH	Unclaimed Property from South Davis Recreation Dis	78555	11/15/2023	1,617.03
98 STATE OF UTAH	NOVEMBER 2023	78556	11/15/2023	133.12
99 T-MOBILE USA, INC.	Account # 706133733	78557	11/15/2023	64.06
100 TOAD GRAPHICS, LLC	Veterans Day T-Shirts	78558	11/15/2023	1,533.75
101 UTAH SWIMMING, INC.	Sanction Fees for Winter Pentathlon & Triathlon Meet	78559	11/15/2023	65.00
102 WILLIAMS, JASON	Reimbursed for Uniform Work Pants	78560	11/15/2023	160.84
103 LAYTON HATCH INC.	Daycare dishwasher	78561	11/21/2023	329.00
104 DOMINION ENERGY UTAH	Acct# 7275871119	78562	11/21/2023	2,586.44
105 GADD, MARY	Ice ribbon working funds and change funds	78563	11/21/2023	1,193.44
106 GRAINGER, INC.	Daycare dishwasher parts & plungers	78564	11/21/2023	49.44
107 STEP SAVER INC	Cust# 2607	78565	11/21/2023	280.90
108 U.S. BANK	Account # 4485-5945-5554-2545	78566	11/21/2023	3,545.34
109 YANNI CELESTE AGUILAR	Refund Swim Lesson	78567	11/29/2023	43.00
110 AMERICAN NATIONAL RED CROSS	CPR/AED & Lifeguarding/Waterpark Skills Instrution	78568	11/29/2023	159.00
111 OLGA ANJOMANI	Refund Swim Lesson	78569	11/29/2023	32.25
112 BATTERY SYSTEMS INC	Blue Lift & 4 Wheeler Batteries	78570	11/29/2023	203.68
113 BOUNTIFUL CITY	Utilities	78571	11/29/2023	31,964.35
114 COURTNEY BRUSSEAU	Refund Fitness Training Sessions	78572	11/29/2023	235.00
115 UTAH CARENOW URGENT CARE LLC	Drug Testing	78573	11/29/2023	243.00
116 C E M MAINTENANCE INC	Hot Tub Parts	78574	11/29/2023	361.27
117 CINTAS CORP	Mats	78575	11/29/2023	132.98
118 COMCAST CABLE	Account # 8495 44 085 0418644	78576	11/29/2023	87.51
119 JESSICA COOLEY	Refund Ice Skating Lessons	78577	11/29/2023	76.00
120 DANIEL DAVIS	Refund Jr. Jazz Refund	78578	11/29/2023	68.00
121 DEBORAH A. DELAMARE	Refund Annual Single Pass	78579	11/29/2023	284.21
122 DELL MARKETING, L.P.	OptiPlex Micro	78580	11/29/2023	4,555.10
123 RAEANN DENNISON	Refund Private Swim Lesson	78581	11/29/2023	60.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
124 RAYMOND BLAKE HOBSON	Install Maglock for Rec Center	78582	11/29/2023	880.00
125 GRAINGER, INC.	Misc. Parts/Supplies	78583	11/29/2023	22.38
126 DESIREE HAMMER	Refund Ice Skating Lessons	78584	11/29/2023	76.00
127 REBEKAH HANSEN	Refund Private Lesson	78585	11/29/2023	35.00
128 DANE HARRIS	Refund Jr. Jazz	78586	11/29/2023	101.00
129 STACY HUNTSMAN	Refund 10th Grade 2024 Boys Basketball	78587	11/29/2023	555.00
130 JACKSON ULTIMATE SKATES, INC	Rave Figure Rental Skates Adult	78588	11/29/2023	617.82
131 HEIDI KEELE	Refund Tennis Lessons	78589	11/29/2023	96.00
132 HYRUM KRUGER	Refund Ice Skating Lessons	78590	11/29/2023	71.00
133 SHARENE LLOYD	Refund Membership	78591	11/29/2023	240.00
134 MAKELL MAGERS	Refund Jr Jazz	78592	11/29/2023	48.00
135 CHAD MARTINEAU	Refund Jr Jazz	78593	11/29/2023	68.00
136 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/18/2023	78594	11/29/2023	126.37
137 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/18/2023	78595	11/29/2023	379.49
138 NATIONAL BENEFIT SERVICES OPERATIONS	PPE 11/18/2023	78596	11/29/2023	726.75
139 LOYAL PERCH MEDIA LLC	October 2023 Advertising	78597	11/29/2023	300.00
140 CHRISTINE NIELSEN	Refund Swim Lesson	78598	11/29/2023	32.25
141 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	78599	11/29/2023	283.60
142 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	78600	11/29/2023	520.73
143 KIM PATTERSON	Reimbursed for Background Check	78601	11/29/2023	133.00
144 STEFANY PORRAS	Refund Membership Payment	78602	11/29/2023	37.53
145 PUBLIC EMPLOYEES HEALTH PROGRAM	DECEMBER 2023 PREMIUM PAYMENT	78603	11/29/2023	20,878.10
146 RIEDELL SHOES, INC.	Rental Skates	78604	11/29/2023	1,771.81
147 OSCAR A. LOPEZ RINCON	Refund EFT Membership Payment	78605	11/29/2023	40.00
148 ANGIE RIZZUTO	Refund Swim Lesson	78606	11/29/2023	35.00
149 STANDARD PLUMBING SUPPLY CO.	Misc. Parts & Supplies	78607	11/29/2023	157.37
150 MIKE AND KATHLEEN VIERECK	Award Ribbons for Swim Meets	78608	11/29/2023	594.51
151 WORKER'S COMPENSATION FUND	2024 PREPAYMENT	78609	11/29/2023	4,619.00
152 SHAWNTAE WYATT	Refund Cleaning Deposit for Banquet Room	78610	11/29/2023	200.00
153 MINDY YOUNG	Refund Swim Lesson	78611	11/29/2023	30.00

TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.....

\$ 468,077.45

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 10/31/2023	4,893,936
Increase/(decrease) from previous cash report	(72,855)
Total Restricted and Unrestricted Cash & Investments as of 11/30/2023	\$ 4,821,081 *

Restrictions on Cash vs Availability

[A] Reserve for Repair and Replacement target (acct 56-292200)	\$ 2,500,000
[B] Allowance for emergency (4 months) operating reserve	1,964,456
[C] Approved 2023 capital projects	185,220
[D] Legally restricted cash collected on the debt service property tax levy	<u>413,446</u>
Total Restrictions on Cash.	\$ <u>5,063,122</u>
Total of Cash Reserves Used & Unreplenished.	\$ <u>(242,041)</u>

NOTES:

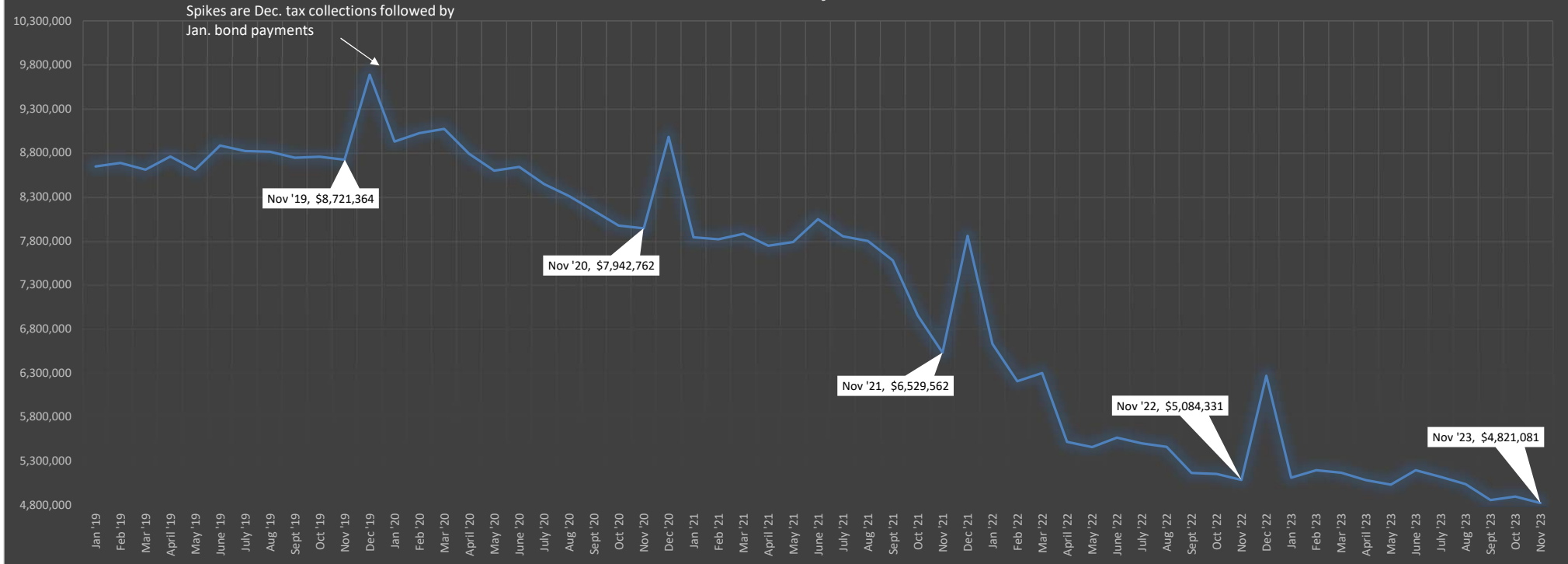
This cash analysis does not consider residual cash surpluses or deficits from future operations. It is just an analysis of current cash balances compared to known cash outflows, reserve requirements, and current-year capital plans.

* 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] 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.*
- [C] This reflects the 2023 capital projects approved by the Board.
- [D] 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.

November note: beginning with this November 2023 report there is no longer a line to "reserve" cash for the next 12 months of debt service payments. Since the District has a dedicated tax levy for bond payments a reserve is not deemed necessary.

SDRD cash trend - Past 4 years & 11 months

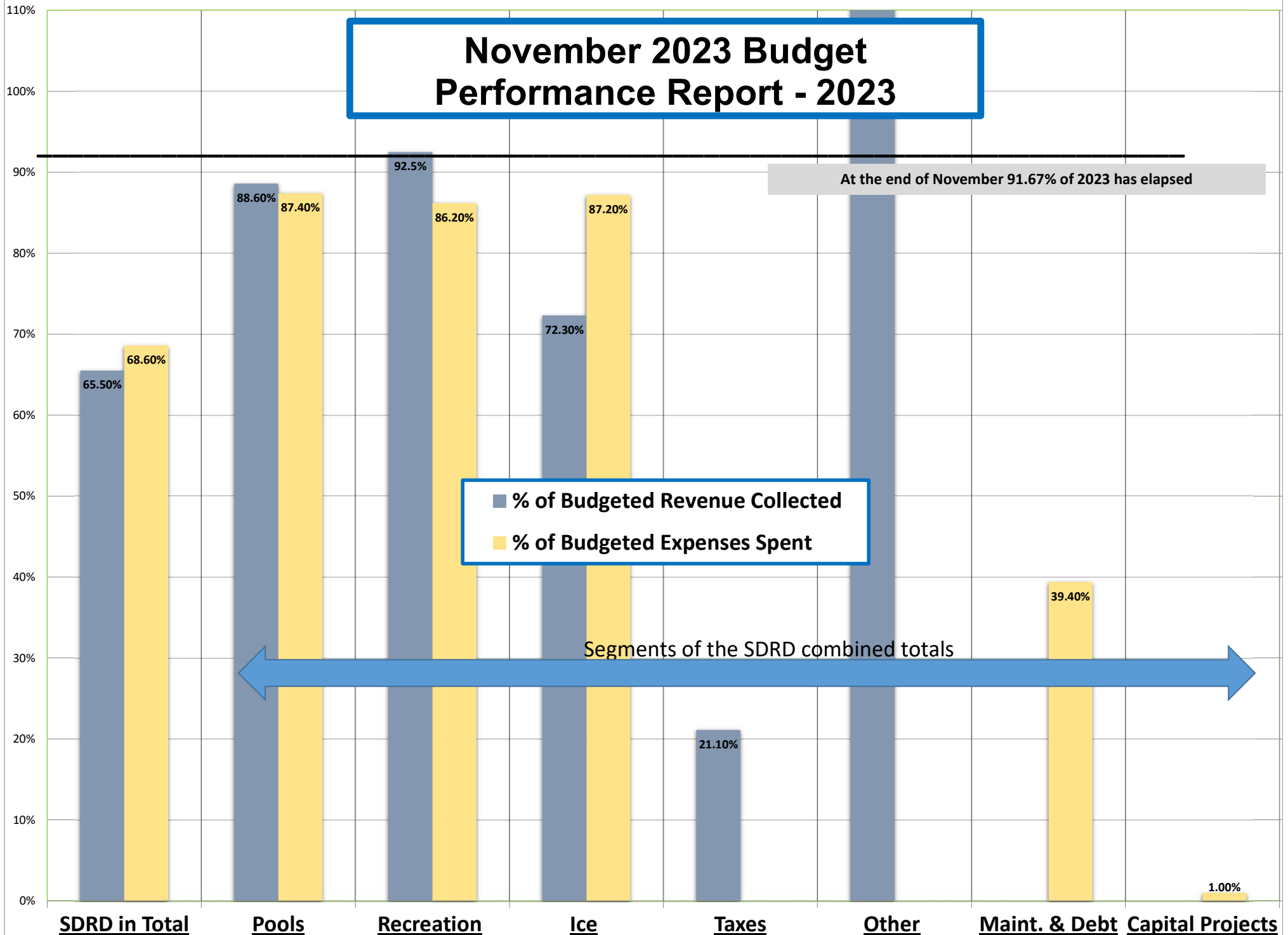


November 2023 Budget Performance Report - 2023

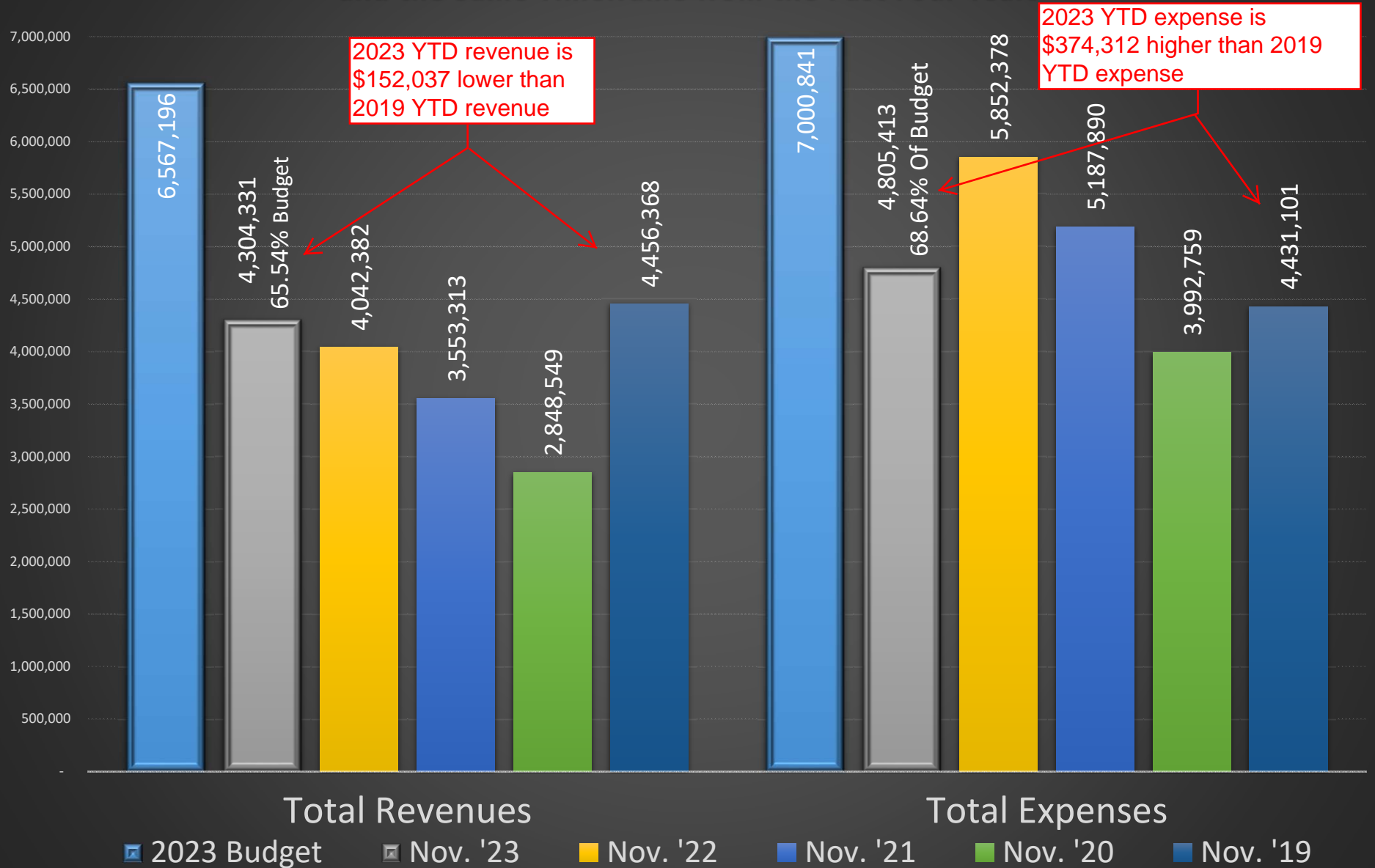
At the end of November 91.67% of 2023 has elapsed

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

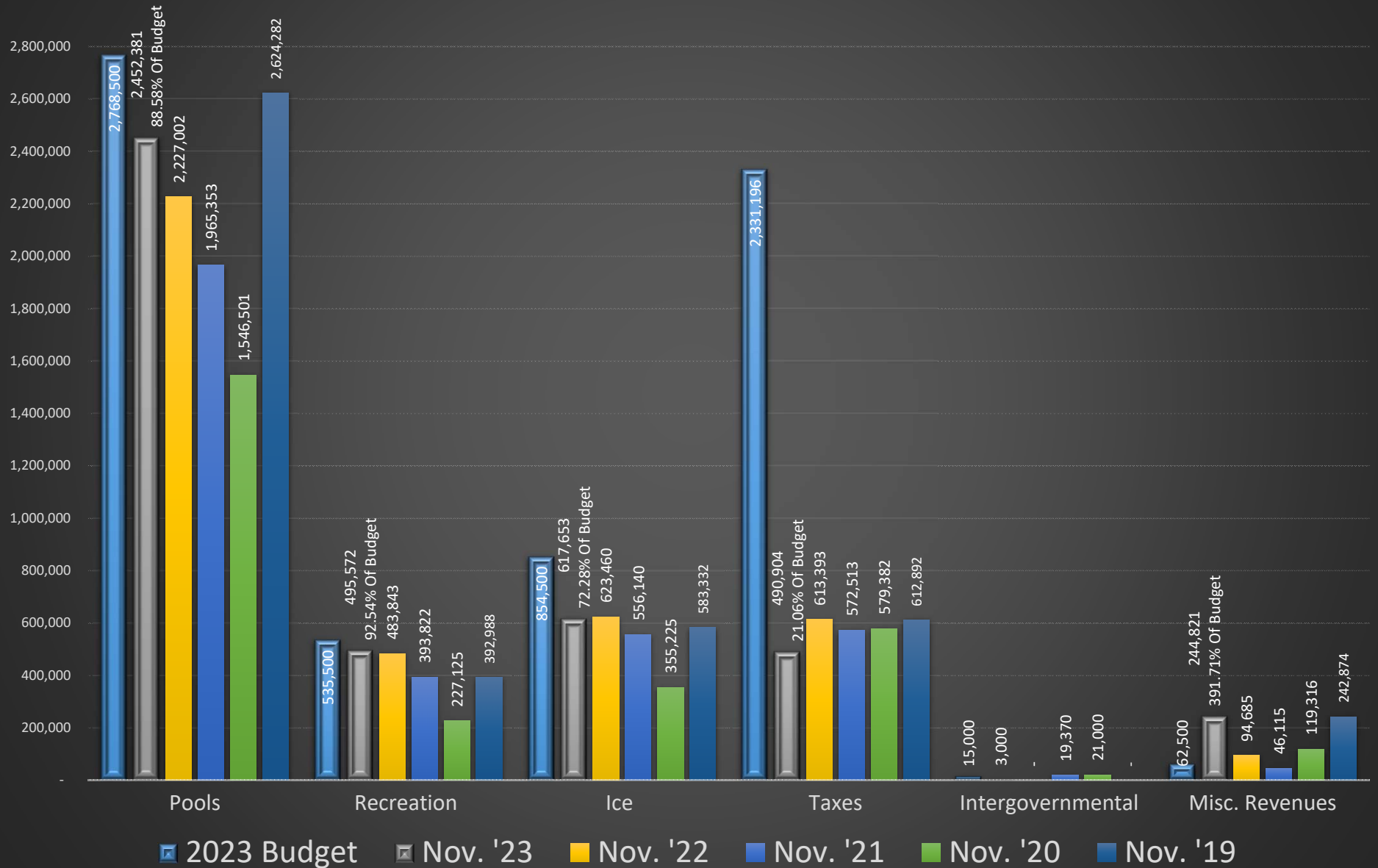
Segments of the SDRD combined totals



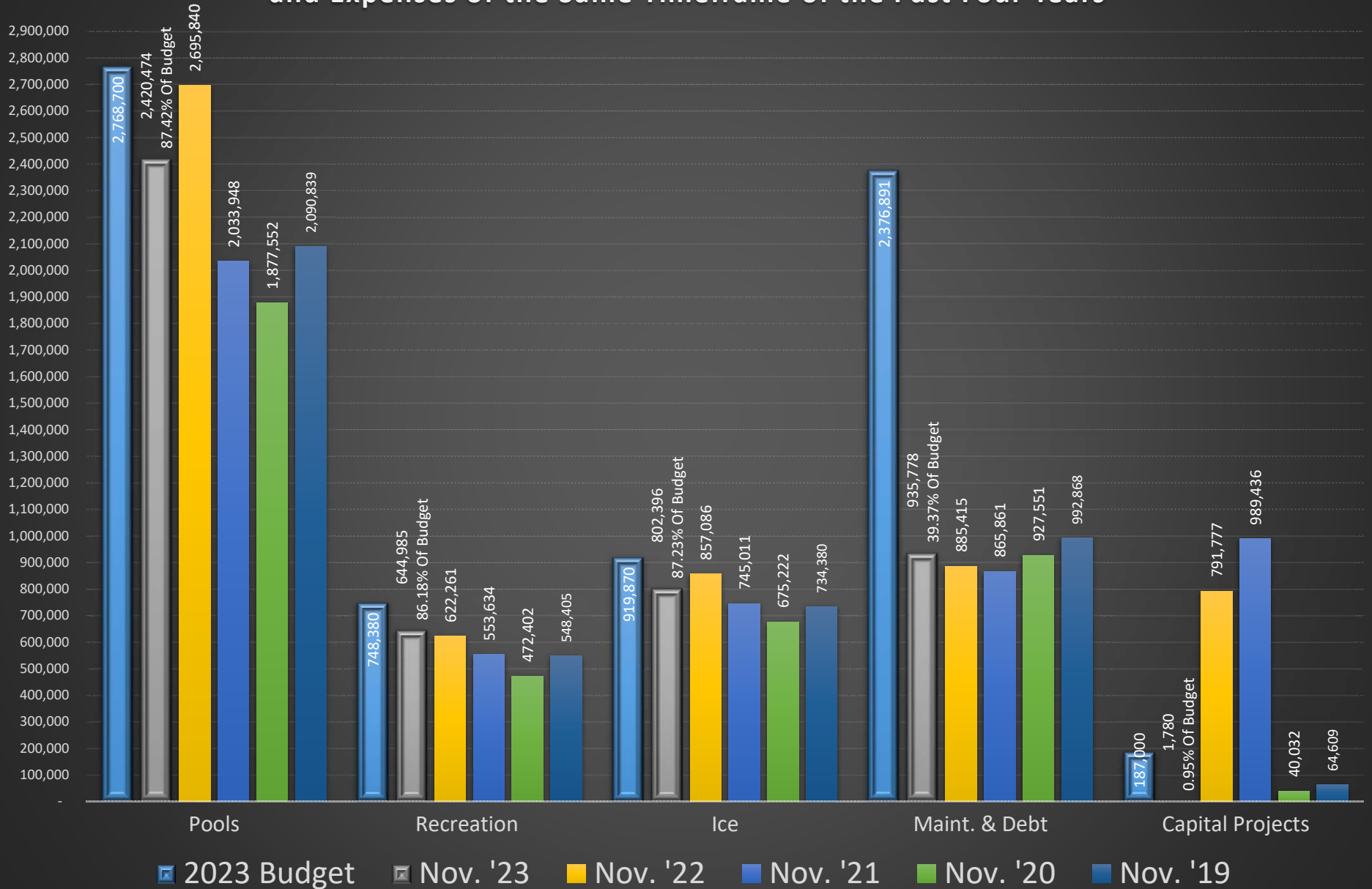
November YTD 2023 Revenues and Expenses Compared to the 2023 Budget and the Same Timeframe from the Past Four Years



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



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



South Davis Recreation District

NOVEMBER 2023 YTD REVENUE REPORT

FOR 2023 11

			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10 SWIMMING POOL REVENUE									
563000	347225	Special Events Donat	-20,000	-20,000	-9,885.00	-208.50	.00	-10,115.00	49.4%
564100	347210	DailyAdmissions-Pool	-670,000	-670,000	-624,446.46	-49,603.75	.00	-45,553.54	93.2%
564100	347215	Season Passes - Pool	-640,000	-640,000	-637,564.81	-59,742.02	.00	-2,435.19	99.6%
564100	347216	Summer Passes	0	0	-19,006.30	131.75	.00	19,006.30	100.0%
564100	347217	EFT Mthly Pay Annual	-510,000	-510,000	-452,963.03	-40,611.86	.00	-57,036.97	88.8%
564100	347218	EFT Mthly Pay Set-Up	-21,000	-21,000	-17,570.00	-1,240.00	.00	-3,430.00	83.7%
564100	347220	Ticket Sales-Spcl Ev	-17,000	-17,000	-15,344.61	-3,357.20	.00	-1,655.39	90.3%
564100	347221	Special Events-Races	-110,000	-110,000	-89,736.00	-18,045.00	.00	-20,264.00	81.6%
564100	347250	Fitness Class - Pool	-4,500	-4,500	-5,238.50	-1,315.00	.00	738.50	116.4%
564100	347260	Lessons - Pool	-250,000	-250,000	-178,661.50	-3,325.50	.00	-71,338.50	71.5%
564100	347262	Private Swim Lessons	-50,000	-50,000	-31,192.00	-3,082.00	.00	-18,808.00	62.4%
564100	347265	Personal Trainers -	-70,000	-70,000	-69,331.00	-3,325.00	.00	-669.00	99.0%
564100	347280	Aquatic Teams Regist	-165,000	-165,000	-149,570.75	-13,402.00	.00	-15,429.25	90.6%
564100	347281	Water Polo Registrat	-40,000	-40,000	-31,004.00	.00	.00	-8,996.00	77.5%
564100	347282	Swim Team Program Fu	-45,000	-45,000	-10,075.67	.00	.00	-34,924.33	22.4%
564100	347290	Day Care	-15,000	-15,000	-14,005.25	-1,204.50	.00	-994.75	93.4%
564200	347271	Lap Pool Rent&SDRD S	-65,000	-65,000	-48,423.85	-218.00	.00	-16,576.15	74.5%
564200	347275	Facil Rntl-Hrly/All	-35,000	-35,000	-30,787.94	-1,923.50	.00	-4,212.06	88.0%
564200	347276	Facil Rntl-Party Roo	-20,000	-20,000	-14,520.00	-1,640.00	.00	-5,480.00	72.6%
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	-3,054.43	-47.85	.00	-2,945.57	50.9%
TOTAL SWIMMING POOL REVENUE			-2,768,500	-2,768,500	-2,452,381.10	-202,159.93	.00	-316,118.90	88.6%
TOTAL REVENUES			-2,768,500	-2,768,500	-2,452,381.10	-202,159.93	.00	-316,118.90	
15 RECREATION REVENUE									
563000	347425	Special Events Donat	-20,000	-20,000	-18,425.00	-1,400.00	.00	-1,575.00	92.1%
564100	347460	Lessons - Rec	-35,000	-35,000	-33,740.50	96.00	.00	-1,259.50	96.4%
564100	347480	Team Sports	-250,000	-250,000	-243,901.62	.00	.00	-6,098.38	97.6%
564100	347481	Jr. Jazz Registratio	-200,000	-200,000	-169,464.83	-31,549.67	.00	-30,535.17	84.7%
564100	347482	Adaptive Programs Re	-5,000	-5,000	-696.00	-186.00	.00	-4,304.00	13.9%
564200	347470	Facility Rntl-Gym/Mt	-20,000	-20,000	-25,576.90	-905.00	.00	5,576.90	127.9%
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	-2,730.96	-125.78	.00	-1,269.04	68.3%
TOTAL RECREATION REVENUE			-535,500	-535,500	-495,571.75	-34,070.45	.00	-39,928.25	92.5%
TOTAL REVENUES			-535,500	-535,500	-495,571.75	-34,070.45	.00	-39,928.25	
20 ICE RINK REVENUE									

South Davis Recreation District

NOVEMBER 2023 YTD REVENUE REPORT

FOR 2023 11

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	-70,807.39	-9,696.11	.00	-39,192.61	64.4%
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	-112,511.45	-10,542.71	.00	-9,488.55	92.2%
564100 347816	Summer Passes	0	0	-3,354.05	23.25	.00	3,354.05	100.0%
564100 347817	EFT Mthly Pay Annual	-92,000	-92,000	-79,934.48	-7,166.79	.00	-12,065.52	86.9%
564100 347820	Ticket Sales-Spcl Ev	-5,000	-5,000	-1,969.47	-592.45	.00	-3,030.53	39.4%
564100 347830	Groupon Voucher Sale	-10,000	-10,000	-4,445.31	-127.41	.00	-5,554.69	44.5%
564100 347860	Skate Lessons	-65,000	-65,000	-60,002.00	-3,496.25	.00	-4,998.00	92.3%
564200 347871	Facil Rntl-Hockey/Fi	-165,000	-165,000	-123,368.57	-10,153.25	.00	-41,631.43	74.8%
564200 347872	Facil Rntl-Frstyl/Co	-60,000	-60,000	-56,439.00	-4,876.00	.00	-3,561.00	94.1%
564200 347874	Rental - Ice Skates	-68,000	-68,000	-50,083.41	-6,944.83	.00	-17,916.59	73.7%
564200 347875	Facil Rntl-All Nite	-3,500	-3,500	-1,745.00	.00	.00	-1,755.00	49.9%
564200 347876	Facil Rntl-Party Roo	-5,500	-5,500	-5,380.00	-490.00	.00	-120.00	97.8%
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	-279.96	-13.66	.00	-2,220.04	11.2%
564300 347842	Merchandise Sales -	-1,000	-1,000	-4.66	.00	.00	-995.34	.5%
TOTAL ICE RINK REVENUE		-854,500	-854,500	-617,653.17	-54,076.21	.00	-236,846.83	72.3%
TOTAL REVENUES		-854,500	-854,500	-617,653.17	-54,076.21	.00	-236,846.83	
22 TAXES								
561000 311000	General Property Tax	-915,000	-915,000	-162,667.49	-36,240.07	.00	-752,332.51	17.8%
561000 311010	Genl Prop Taxes-Debt	-1,112,196	-1,112,196	-197,724.71	-44,050.33	.00	-914,471.29	17.8%
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	-49,316.86	-2,835.46	.00	-12,683.14	79.5%
561000 315000	Fees-In-Lieu Of Prop	-122,000	-122,000	-81,195.16	-7,675.19	.00	-40,804.84	66.6%
TOTAL TAXES		-2,331,196	-2,331,196	-490,904.22	-90,801.05	.00	-1,840,291.78	21.1%
TOTAL REVENUES		-2,331,196	-2,331,196	-490,904.22	-90,801.05	.00	-1,840,291.78	
24 INTERGOVERNMENTAL								
563000 383050	Interlocal Agreement	-15,000	-15,000	-3,000.00	-3,000.00	.00	-12,000.00	20.0%
TOTAL INTERGOVERNMENTAL		-15,000	-15,000	-3,000.00	-3,000.00	.00	-12,000.00	20.0%
TOTAL REVENUES		-15,000	-15,000	-3,000.00	-3,000.00	.00	-12,000.00	
25 OTHER REVENUE								

NOVEMBER 2023 YTD REVENUE REPORT

FOR 2023 11

25	OTHER REVENUE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
562000 369000	Sundry Revenues	-20,500	-20,500	-17,558.52	-185.04	.00	-2,941.48	85.7%
562000 369100	Concessionaire Lease	0	0	-2,693.23	-297.18	.00	2,693.23	100.0%
562100 361000	Interest Earnings	-35,000	-35,000	-222,134.90	-20,998.32	.00	187,134.90	634.7%
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	-244,820.69	-21,480.54	.00	182,320.69	391.7%
	TOTAL REVENUES	-62,500	-62,500	-244,820.69	-21,480.54	.00	182,320.69	
	GRAND TOTAL	-6,567,196	-6,567,196	-4,304,330.93	-405,588.18	.00	-2,262,865.07	65.5%

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

South Davis Recreation District

NOVEMBER 2023 YTD EXPENSE REPORT

FOR 2023 11

	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	398,235.18	34,038.13	.00	66,764.82	85.6%
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	664,000.35	52,498.47	.00	75,999.65	89.7%
565610 412020 Program Directors	15,000	15,000	5,989.38	.00	.00	9,010.62	39.9%
565610 412030 Aerobics/Wt Trainers	180,000	180,000	170,578.98	16,284.64	.00	9,421.02	94.8%
565610 412050 Cashier-Front Desk	170,000	170,000	129,182.79	12,757.99	.00	40,817.21	76.0%
565610 412080 Swim Team Coaches	65,000	65,000	78,307.00	4,424.50	.00	-13,307.00	120.5%
565610 412090 Daycare Staff	42,000	42,000	36,460.53	3,533.33	.00	5,539.47	86.8%
565610 412100 Persnl Trainer Share	45,000	45,000	44,389.00	4,074.00	.00	611.00	98.6%
565610 412110 Priv Swim Lsn Instru	25,000	25,000	19,684.00	1,382.50	.00	5,316.00	78.7%
565610 413010 Fica Taxes	134,000	134,000	116,826.59	9,751.00	.00	17,173.41	87.2%
565610 413020 Employee Medical Ins	107,000	107,000	87,141.54	7,547.04	.00	19,858.46	81.4%
565610 413030 Employee Life Ins	2,900	2,900	2,283.80	212.80	.00	616.20	78.8%
565610 413040 State Retirement & 4	90,000	90,000	68,470.10	5,880.12	.00	21,529.90	76.1%
565610 413100 Workers Comp Insuran	20,000	20,000	19,105.35	1,291.21	.00	894.65	95.5%
565610 425300 Vehicle Allowance	1,800	1,800	1,592.52	138.48	.00	207.48	88.5%
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	1,844,889.49	153,814.21	.00	261,810.51	87.6%
40 OPERATIONS & MAINTEN							
565610 421000 Books Subscriptions	20,000	20,000	17,216.14	387.00	.00	2,783.86	86.1%
565610 422000 Public Notices	12,000	12,000	6,959.08	220.00	.00	5,040.92	58.0%
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	10,667.75	250.21	.00	-1,667.75	118.5%
565610 425000 Equip Supplies & Mai	20,000	20,000	11,578.86	800.00	.00	8,421.14	57.9%
565610 426000 Bldg & Grnd Suppl &	110,000	110,000	106,135.84	8,433.06	.00	3,864.16	96.5%
565610 428000 Telephone Expense	3,000	3,000	2,523.15	229.33	.00	476.85	84.1%
565610 431000 Profess & Tech Servi	15,000	15,000	2,332.34	.00	.00	12,667.66	15.5%
565610 431040 Bank Account Fees	6,000	6,000	3,943.17	345.75	.00	2,056.83	65.7%
565610 431050 Credit Card Merchant	65,000	65,000	68,704.21	5,972.83	.00	-3,704.21	105.7%
565610 431100 Legal And Auditing F	16,000	16,000	23,062.12	3,549.25	.00	-7,062.12	144.1%

South Davis Recreation District

NOVEMBER 2023 YTD EXPENSE REPORT

FOR 2023 11

	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	6,150.26	-17.00	.00	849.74	87.9%
565610 448000 Operating Supplies	35,000	35,000	27,286.55	5,584.76	.00	7,713.45	78.0%
565610 448200 Water Polo Program E	28,000	28,000	24,961.64	.00	.00	3,038.36	89.1%
565610 448210 Swim Team Program Ex	40,000	40,000	25,781.24	1,147.43	.00	14,218.76	64.5%
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	74,197.95	11,618.22	.00	5,802.05	92.7%
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	4,906.21	260.94	.00	1,093.79	81.8%
565610 463000 Cash over Or Short	0	0	-50.21	-27.80	.00	50.21	100.0%
TOTAL OPERATIONS & MAINTEN	662,000	662,000	575,584.77	38,753.98	.00	86,415.23	86.9%
TOTAL Department Swimming Pools	2,768,700	2,768,700	2,420,474.26	192,568.19	.00	348,225.74	87.4%
TOTAL EXPENSES	2,768,700	2,768,700	2,420,474.26	192,568.19	.00	348,225.74	

565630 Department Recreation

35 PERSONNEL SERVICES

565630 411000 Salaries - Perm Empl	175,000	175,000	156,433.72	12,295.07	.00	18,566.28	89.4%
565630 412000 Salaries-Temp & Part	200,000	200,000	187,226.40	24,774.36	.00	12,773.60	93.6%
565630 413010 Fica Taxes	29,000	29,000	25,499.42	2,792.24	.00	3,500.58	87.9%
565630 413020 Employee Medical Ins	59,000	59,000	51,619.57	4,676.12	.00	7,380.43	87.5%
565630 413030 Employee Life Ins	1,100	1,100	860.50	76.60	.00	239.50	78.2%
565630 413040 State Retirement & 4	33,500	33,500	26,296.05	2,105.89	.00	7,203.95	78.5%
565630 413060 Unemployment Reimb	0	0	796.74	133.12	.00	-796.74	100.0%
565630 413100 workers Comp Insuran	5,000	5,000	4,115.47	372.35	.00	884.53	82.3%
565630 425300 Vehicle Allowance	1,080	1,080	955.42	83.08	.00	124.58	88.5%
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	453,803.29	47,308.83	.00	53,176.71	89.5%

40 OPERATIONS & MAINTEN

565630 421000 Books Subscriptions	2,000	2,000	1,825.97	60.00	.00	174.03	91.3%
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South Davis Recreation District

NOVEMBER 2023 YTD EXPENSE REPORT

FOR 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565630 422000 Public Notices	4,000	4,000	2,967.88	124.38	.00	1,032.12	74.2%
565630 423000 Travel & Training	2,000	2,000	2,426.23	.00	.00	-426.23	121.3%
565630 424000 Office Supplies	2,500	2,500	2,456.45	120.25	.00	43.55	98.3%
565630 425000 Equip Supplies & Mai	3,500	3,500	1,912.79	214.67	.00	1,587.21	54.7%
565630 426050 Field Prep & Util-By	3,500	3,500	2,856.00	297.00	.00	644.00	81.6%
565630 428000 Telephone Expense	2,000	2,000	1,248.94	90.83	.00	751.06	62.4%
565630 431000 Profess & Tech Servi	18,000	18,000	5,179.00	.00	.00	12,821.00	28.8%
565630 431040 Bank Account Fees	900	900	563.31	49.39	.00	336.69	62.6%
565630 431050 Credit Card Merchant	9,000	9,000	9,814.89	853.26	.00	-814.89	109.1%
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	94,012.64	1,721.75	.00	-1,012.64	101.1%
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	5,798.35	289.00	.00	201.65	96.6%
TOTAL OPERATIONS & MAINTEN	241,400	241,400	191,181.39	3,820.53	.00	50,218.61	79.2%
TOTAL Department Recreation	748,380	748,380	644,984.68	51,129.36	.00	103,395.32	86.2%
TOTAL EXPENSES	748,380	748,380	644,984.68	51,129.36	.00	103,395.32	
565650 Department Ice Arena							
35 PERSONNEL SERVICES							
565650 411000 Salaries - Perm Empl	205,000	205,000	179,071.52	15,722.35	.00	25,928.48	87.4%
565650 412000 Salaries-Temp & Part	230,000	230,000	221,139.35	18,419.31	.00	8,860.65	96.1%
565650 412120 Salaries-Temp&Part-T	35,000	35,000	20,611.79	142.50	.00	14,388.21	58.9%
565650 412200 Board Member Compens	12,000	12,000	8,680.00	700.00	.00	3,320.00	72.3%
565650 413010 Fica Taxes	36,000	36,000	33,743.75	2,683.95	.00	2,256.25	93.7%
565650 413020 Employee Medical Ins	45,000	45,000	39,182.35	3,734.14	.00	5,817.65	87.1%
565650 413030 Employee Life Ins	1,250	1,250	1,020.82	98.56	.00	229.18	81.7%
565650 413040 State Retirement & 4	39,000	39,000	30,128.24	2,633.08	.00	8,871.76	77.3%
565650 413100 Workers Comp Insuran	6,000	6,000	5,568.83	355.00	.00	431.17	92.8%
565650 425300 Vehicle Allowance	5,520	5,520	4,883.36	424.64	.00	636.64	88.5%
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	544,030.01	44,913.53	.00	75,039.99	87.9%
40 OPERATIONS & MAINTEN							
565650 421000 Books Subscriptions	3,500	3,500	4,514.20	65.00	.00	-1,014.20	129.0%

South Davis Recreation District

NOVEMBER 2023 YTD EXPENSE REPORT

FOR 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565650 422000 Public Notices	6,000	6,000	2,785.71	115.52	.00	3,214.29	46.4%
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	3,663.45	100.00	.00	-163.45	104.7%
565650 425000 Equip Supplies & Mai	8,000	8,000	7,102.50	498.00	.00	897.50	88.8%
565650 425010 EquipSupplies&Maint-	1,500	1,500	498.00	.00	.00	1,002.00	33.2%
565650 426000 Bldg Supplies & Main	18,000	18,000	6,301.99	.00	.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	.00	.00	5,987.67	66.7%
565650 428000 Telephone Expense	2,000	2,000	1,147.21	127.75	.00	852.79	57.4%
565650 431000 Profess & Tech Servi	15,000	15,000	1,943.00	.00	.00	13,057.00	13.0%
565650 431040 Bank Account Fees	1,800	1,800	1,126.65	98.79	.00	673.35	62.6%
565650 431050 Credit Card Merchant	17,000	17,000	19,629.74	1,706.53	.00	-2,629.74	115.5%
565650 431100 Legal And Auditing F	16,000	16,000	22,335.75	3,549.25	.00	-6,335.75	139.6%
565650 431500 Acctg & Payroll Serv	75,000	75,000	70,760.00	17,690.00	.00	4,240.00	94.3%
565650 448000 Operating Supplies	14,000	14,000	12,004.03	3,375.18	.00	1,995.97	85.7%
565650 448010 Operating Supplies -	4,000	4,000	661.74	629.61	.00	3,338.26	16.5%
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	1,086.90	100.00	.00	1,913.10	36.2%
TOTAL OPERATIONS & MAINTEN	300,800	300,800	258,365.91	28,055.63	.00	42,434.09	85.9%
TOTAL Department Ice Arena	919,870	919,870	802,395.92	72,969.16	.00	117,474.08	87.2%
TOTAL EXPENSES	919,870	919,870	802,395.92	72,969.16	.00	117,474.08	
565670 Department Maintenance & Debt							
35 PERSONNEL SERVICES							
565670 411000 Salaries - Perm Empl	197,000	197,000	170,018.61	15,813.43	.00	26,981.39	86.3%
565670 412000 Salaries-Temp & Part	8,000	8,000	6,406.41	584.75	.00	1,593.59	80.1%
565670 413010 Fica Taxes	15,000	15,000	13,198.96	1,229.54	.00	1,801.04	88.0%
565670 413020 Employee Medical Ins	51,000	51,000	35,196.93	2,904.78	.00	15,803.07	69.0%
565670 413030 Employee Life Ins	1,200	1,200	955.56	96.04	.00	244.44	79.6%
565670 413040 State Retirement & 4	38,000	38,000	30,654.35	2,842.60	.00	7,345.65	80.7%
565670 413100 Workers Comp Insuran	3,000	3,000	2,249.86	165.58	.00	750.14	75.0%
565670 462180 Accrued Comp Time Ex	500	500	.00	.00	.00	500.00	.0%

South Davis Recreation District

NOVEMBER 2023 YTD EXPENSE REPORT

FOR 2023 11

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	258,680.68	23,636.72	.00	59,019.32	81.4%
40 OPERATIONS & MAINTEN									
565670	421000	Books Subscriptions	500	500	419.56	39.50	.00	80.44	83.9%
565670	423000	Travel & Training	1,000	1,000	374.00	.00	.00	626.00	37.4%
565670	424000	Office Supplies	500	500	143.68	70.52	.00	356.32	28.7%
565670	425000	Equip Supplies & Mai	3,500	3,500	1,555.23	356.57	.00	1,944.77	44.4%
565670	426000	Bldg & Grnd Suppl &	115,000	115,000	83,551.62	6,519.02	.00	31,448.38	72.7%
565670	426500	GrndsMaint/Mowing/Sn	11,500	11,500	9,828.00	1,023.00	.00	1,672.00	85.5%
565670	427000	Utilities	465,000	465,000	455,116.73	49,327.04	.00	9,883.27	97.9%
565670	428000	Telephone Expense	3,000	3,000	1,901.05	210.30	.00	1,098.95	63.4%
565670	434000	Janitorial Services	105,000	105,000	86,875.00	.00	.00	18,125.00	82.7%
565670	448000	Operating Supplies	3,000	3,000	1,518.50	462.34	.00	1,481.50	50.6%
565670	461000	Miscellaneous Expens	750	750	452.00	50.00	.00	298.00	60.3%
565670	462110	Prop Tax Increment P	120,000	120,000	.00	.00	.00	120,000.00	.0%
TOTAL OPERATIONS & MAINTEN			828,750	828,750	641,735.37	58,058.29	.00	187,014.63	77.4%
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	500.00	500.00	.00	-75.00	117.6%
TOTAL DEBT SERVICE			1,230,441	1,230,441	35,362.42	500.00	.00	1,195,078.58	2.9%
TOTAL Department Maintenance & D			2,376,891	2,376,891	935,778.47	82,195.01	.00	1,441,112.53	39.4%
TOTAL EXPENSES			2,376,891	2,376,891	935,778.47	82,195.01	.00	1,441,112.53	
565690 Capital Projects									
55 CAPITAL PROJECTS									
565690	472100	Buildings	10,000	10,000	.00	.00	.00	10,000.00	.0%

NOVEMBER 2023 YTD EXPENSE REPORT

FOR 2023 11

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	4,805,413.31	398,861.72	.00	2,195,427.69	68.6%

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

South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
November 30, 2023

Date Prepared: December 5, 2023

<u>Name of Bank or Issuer</u>	<u>Type of Account or Security</u>	<u>Year Ago Rate</u>	<u>Current Rate</u>	<u>Maturity Date</u>	<u>Purchase Date</u>	<u>Year Ago Face Amount or Dollar Amount</u>	<u>Current Month Face Amount or Dollar Amount</u>	<u>Current Month Net Earning <Charge></u>	<u>Held at or Safekeeping Location</u>	<u>Fund Assigned To</u>
U S Bank	Checking	N/A	N/A	N/A	N/A	285,658.11	216,364.81	(493.93)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	3.3226%	5.4123%	N/A	N/A	4,846,147.65	4,657,297.80	20,998.32	State Treasurer	Enterprise Fund
Sub-total (District investable funds)						5,131,805.76	4,873,662.61	20,504.39		
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
Sub-total (Bond escrow funds)						0.00	0.00	0.00		
Grand Total - Investable Funds and Bond Escrows:						5,131,805.76	4,873,662.61	20,504.39		

Notes:

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

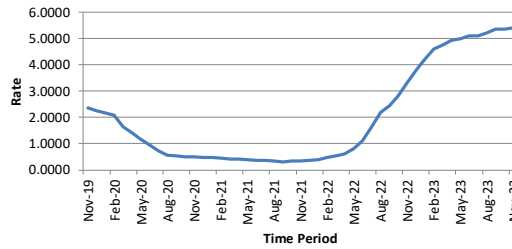
Next semi-annual bond payment (2013 G.O. Refunding Bonds) - due on 1/1/2024 in the amount of \$1,252,800

Prepared by & Title:

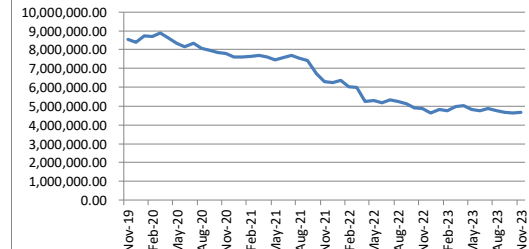
Galen D. Rasmussen

Galen D. Rasmussen, District Treasurer

PTIF Investment Rates



PTIF Invested Balance



SEPTEMBER 2023 Credit Cards

Name	Date	Merchant	Description	Cost
Admin	8/26/2023	ZOOM	ONLINE MEETING SITE	\$60.17
	8/27/2023	MICROSOFT	MICROSOFT OFFICE SUBSCRIPTION	\$214.50
	8/30/2023	FACEBOOK	MARKETING BOOST	\$5.00
	8/31/2023	FACEBOOK	MARKETING BOOST	\$5.00
	9/3/2023	SPOTIFY	MUSIC FOR FACILITY	\$11.79
	9/6/2023	GRANTWATCH	GRANT OPPORTUNITY ANNOUNCEMENTS	\$45.00
	9/8/2023	CONSTANT CONTACT	EMAIL MARKETING	\$155.52
	9/11/2023	AMAZON	SPOOKTACULAR SUPPLIES	\$33.70
	9/14/2023	AMAZON	OFFICE SUPPLIES	\$22.98
	9/13/2023	OTC BRANDS	SPOOKTACULAR SUPPLIES	\$2,065.60
	9/13/2023	OTC BRANDS	SPOOKTACULAR SUPPLIES	\$74.71
	9/13/2023	OTC BRANDS	SPOOKTACULAR SUPPLIES	\$134.13
	9/17/2023	WP FORMS	WEBSITE SUBSCRIPTION	\$79.00
	9/15/2023	LOWES	POOL RAMP SUPPLIES	\$11.94
Recreation	8/30/2023	HOME DEPOT	FIELD PAINT	\$265.86
	9/16/2023	HOME DEPOT	FIELD PAINT	\$29.94
Aquatics	8/25/2023	SMITHS	LG INSERVICE	\$97.05
	8/30/2023	INTELLICORP	COACH BACKGROUND CHECK	\$18.00
	9/1/2023	COSTCO	LABOR DAY RACE SUPPLIES	\$169.83
	9/11/2023	OXNARD PRINTING	SPOOKTACULAR SUPPLIES	\$494.86
	9/11/2023	WALMART	CLEANING SUPPLIES	\$38.99
	9/18/2023	MOBETTAHS	SWIM INSTRUCTOR LUNCH	\$49.49
	9/19/2023	MOBETTAHS	SWIM INSTRUCTOR LUNCH	\$71.49
	9/22/2023	WALMART	SWIM INSTRUCTOR BREAKFAST	\$42.14
Cory Haddock	8/31/2023	HARBOR FREIGHT	RACE AWARD	\$171.98
	9/15/2023	SPARX	SKATE SHARPENING SUPPLIES	\$432.93
	9/17/2023	AMAZON	MEMBERSHIP	\$16.08
	9/18/2023	AMAZON	OFFICE SUPPLIES	\$6.33
Tom Lund	9/1/2023	DIGI KEY	POWER SUPPLY	\$23.68
	9/6/2023	AMAZON	CLEANING SUPPLIES	\$299.99
	9/7/2023	DIGI KEY	POWER PLUG	\$14.09
	9/19/2023	AMAZON	CLEANING SUPPLIES	\$91.96
	9/20/2023	AMAZON	FITNESS MACHINE PARTS	\$63.79
	9/20/2023	AMAZON	TOOLS	\$62.94
Scott McDonald	9/8/2023	HYTEK	SWIM MEET SOFTWARE LICENSE	\$250.00
	9/9/2023	COSTCO	CLEANING SUPPLIES	\$28.47
				\$5,658.93

OCTOBER 2023 Credit Cards

Name	Date	Merchant	Description	Cost
Admin	9/25/2023	ZOOM	ONLINE MEETING SITE	\$60.17
	9/26/2023	MICROSOFT	MICROSOFT OFFICE SUBSCRIPTION	\$214.50
	9/30/2023	FACEBOOK	MARKETING BOOST	\$4.38
	9/29/2023	AMAZON	OFFICE SUPPLIES	\$129.98
	10/3/2023	SPOTIFY	MUSIC FOR FACILITY	\$11.79
	10/6/2023	GRANTWATCH	GRANT OPPORTUNITY ANNOUNCEMENTS	\$45.00
	10/8/2023	CONSTANT CONTACT	EMAIL MARKETING	\$155.52
	10/23/2023	COSTCO	HALLOWEEN CANDY	\$457.90
	10/24/2023	AMAZON	SPOOKTACULAR SUPPLIES	\$37.97
Recreation	10/3/2023	BIG 5 SPORTING GOODS	BASKETBALL SUPPLIES	\$171.58
Aquatics	9/29/2023	COSTCO	SWIM MEET SUPPLIES	\$317.92
	10/5/2023	USA SWIMMING	ATHLETE REGISTRATION	\$95.00
	10/10/2023	COSTCO	LIFEGUARD INCENTIVES	\$99.16
	10/17/2023	CHICK FIL A	SWIM LESSON LUNCH	\$42.11
	10/19/2023	UTAH SWIMMING	CLINIC REGISTRATION	\$75.00
Cory Haddock	9/26/2023	AMAZON	OFFICE SUPPLIES	\$20.25
	10/11/2023	UPS	MAILING SUPPLIES	\$78.01
	10/13/2023	WRISTBAND EXPRESS	WRISTBANDS FOR ICE RINK	\$350.98
	10/17/2023	AMAZON	MEMBERSHIP	\$16.08
	10/20/2023	NEVCO	SCOREBOARD CONTROLLER REPAIR	\$214.67
Tom Lund	10/13/2023	PARTS TOWN	FRIDGE REPAIR SUPPLIES	\$90.43
	10/19/2023	STAGES	STAGES CYCLE SUBSCRIPTION	\$800.00
				\$3,488.40

Memo

To: South Davis Recreation District Board

From: Tif Miller – Executive Director

Subject: Notice of 2024 Meeting Schedule

Date: December 11, 2023

The South Davis Recreation District will be holding their regular scheduled Board meeting on the second Monday of the month except when that day falls on a holiday. Scheduled time is at 5:30 p.m., at the District's office located at 550 North 200 West, Bountiful, Utah.

January 8, 2024

February 12, 2024

March 11, 2024

April 8, 2024

May 13, 2024

June 10, 2024

July 8, 2024

August 12, 2024

September 9, 2024

October 14, 2024

November 11, 2024 *holiday

December 9, 2024

This schedule may be modified from time to time, subject to the approval of the Board and providing appropriate notice.

South Davis Recreation District

Notice of 2024 meeting schedule

Public notice is hereby given that the 2024 regular meeting schedule of the Board of the South Davis Recreation District will be as follows:

January 8, 2024

February 12, 2024

March 11, 2024

April 8, 2024

May 13, 2024

June 10, 2024

July 8, 2024

August, 12 2024

September 9, 2024

October 14, 2024

November 11, 2024

December 9, 2024

The regular meetings of the Board will be held on the second Monday of the month. Scheduled meeting time is at 5:30 p.m., at the District office located at 550 North 200 West, Bountiful, Utah.

This schedule may be modified from time to time, subject to the approval of the Board and providing appropriate notice.

Dated: December 11, 2023

South Davis Recreation District

By: _____

Executive Director

Tif Miller

Board of Trustees Staff Report



Subject: Internal Risk Assessment for 2023
Author: Tyson Beck, District Clerk
Date: December 11, 2023

Background

The Office of the State Auditor (the OSA) requires all local governments to annually perform an internal assessment of fraud risks and present that assessment to the governing officials in a public meeting. This requirement is based on the OSA desire to help elected officials and management understand fraud risks and how those risks can be mitigated.

Analysis

The OSA has developed a Fraud Risk Assessment checklist and implementation guide to be reviewed and completed by District management. The OSA Fraud Risk Assessment checklist is a list of various internal controls and policies with a corresponding point matrix. The final point total is intended to communicate a fraud risk score and has a five-level scale as follows:

1. Very low
2. Low
3. Moderate
4. High
5. Very High

Fraud by definition is wrongful or criminal deception performed with the intent of personal gain. Fraud is commonly seen as an attempt to conceal or cover up criminal acts such as theft or financial statement misrepresentation. Fraud can have serious ramifications for both the District and the individuals involved.

Assessing risks of fraud in operations is a necessary first step in preventing and mitigating fraud. Once fraud risks are identified internal controls and policies can be implemented in District operations to create a control environment that is the true source of mitigating and preventing fraud.

It is important to understand that because each local government and business is different, their respective control environment will also have differences. Internal controls and policies that work well for one entity might be ineffective and burdensome to another entity.

District management understands and acts on its role to implement internal controls and best practices to prevent and mitigate fraud.

District management has completed the OSA required Fraud Risk Assessment checklist evaluating City operations for 2023 and is presenting the results of the OSA risk assessment to the Board.

Significant Impacts

There are no significant impacts or action items in regard to this internal risk assessment report.

Attachments

Completed 2023 Fraud Risk Assessment checklist

If more information is desired by the Board, the OSA Fraud Risk Assessment document and other training materials surrounding their efforts to address fraud are available on their website:

<https://resources.auditor.utah.gov/s/resources>

Recommendation

This report is for your review. There is no formal action needed from the Board.

Fraud Risk Assessment

Continued

*Total Points Earned: 335/395 *Risk Level: Very Low **Low** Moderate High Very High
> 355 **316-355** 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	Yes	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Yes	5
b. Procurement?	Yes	5
c. Ethical behavior?	Yes	5
d. Reporting fraud and abuse?	Yes	5
e. Travel?	Yes	5
f. Credit/Purchasing cards (where applicable)?	Yes	5
g. Personal use of entity assets?	Yes	5
h. IT and computer security?	Yes	5
i. Cash receipting and deposits?	Yes	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	Yes	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	Yes	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	No	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	Yes	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	Yes	20
7. Does the entity have or promote a fraud hotline?	Yes	20
8. Does the entity have a formal internal audit function?	No	20
9. Does the entity have a formal audit committee?	No	20

Total SDRD points of 335

*Entity Name: South Davis Recreation District

*Completed for Fiscal Year Ending: December 31, 2023 *Completion Date: December 7, 2023

*CAO Name: Theodore F. Miller III *CFO Name: Tyson Beck

*CAO Signature: _____ *CFO Signature: _____

*Required

Proposed 2024 Fee Increases		
	Current	Proposed
Daily Admission Pool	\$7/\$5	\$8/\$6
Daily Admission Ice	\$7/\$5	\$8/\$6
Daily Admission Ice Ribbon	\$7/\$5	\$8/\$6
CC Fees up to 5% per transaction	n/a	up to 5% per trans
Saturday 7-9 Parties Lap Only	\$350	\$400
Saturday 7-9 Parties Leisure Only	\$400	\$500
Saturday 7-9 Parties Both Pools	\$650	\$800
All Night Party Basic	\$750	\$950
All Nigh Party Premier	\$950	\$1,250
Hourly Ice Rental	\$175	\$185
Jr. Jazz Instructional	\$46/\$51/\$56	\$47/\$52/\$56
Jr. Jazz 3rd - 6th*	\$66/\$71/\$76	\$68/\$73/\$78
Jr. Jazz 7th - 12th*	\$76/\$81/\$86	\$78/\$83/\$88
Youth Rec Team Basketball	\$560	\$610
Youth Comp Team Basketball	\$560	\$610
Adult Basketball Spring	\$325	\$375
Adult Basketball Winter	\$525	\$575
Adult Softball Summer	\$525	\$575
Adult Softball Fall	\$300	\$350
Adult Volleyball Spring	\$275	\$325
Adult Volleyball Fall	\$275	\$325
Youth Soccer Member Pre K - 1st	\$46/\$51/\$56	\$47/\$52/\$56
Youth Soccer Member 2nd - 5th	\$66/\$71/\$76	\$68/\$73/\$78
Flag Football	\$82/\$87/\$92	\$83/\$88/\$93
Youth Volleyball Member 1st & 2nd	\$42/\$47/\$52	\$43/\$48/\$53
Youth Volleyball Member 3rd -6th	\$57/\$62/\$67	\$59/\$64/\$69
Youth Volleyball Member 7th -12th	\$67/\$72/\$77	\$69/\$74/\$79
Legacy T-Ball	\$51/\$56/\$61	\$52/\$57/\$62
Baseball Pinto	\$66/\$71/\$76	\$69/\$74/\$79
Baseball Mustang	\$76/\$81/\$86	\$79/\$84/\$89
Baseball Bronco	\$86/\$91/\$96	\$89/\$94/\$99
Baseball Jr. High	\$96/\$101/\$106	\$99/\$104/\$109
Summer T-Ball	\$51/\$56/\$61	\$52/\$57/\$62
Summer Coach Pitch	\$51/\$56/\$61	\$52/\$57/\$62
Sports and Fitness Camp	\$42/\$47/\$52	\$50/\$55/\$60
Private Swim Lessons	\$30/\$35/\$40	\$31/\$36/\$41
Semi-Private Swim Lessons	\$40/\$50/\$55	\$41/\$51/\$56
Swim Team Prep / Summer League 2x/wk	\$45/\$55/\$60	\$46/\$56/\$61
Summer Swim League 3x/wk	\$55/\$65/\$75	\$56/\$66/\$76
Swim Team - Tides	\$55/\$65/\$75	\$56/\$66/\$76
Swim Team - Waves	\$60/\$70/\$80	\$61/\$71/\$81
Swim Team - Senior	\$60/\$70/\$80	\$61/\$71/\$81
Swim Team - Blue	\$65/\$75/\$85	\$80/\$90/\$100
Swim Team - Junior Elite	\$70/\$80/\$90	\$85/\$95/\$105
Swim Team - Elite	\$80/\$90/\$100	\$95/\$105/\$115
Masters	\$40/\$45/\$50	\$41/\$46/\$51
Personal Training Group	\$20/\$25/\$30	\$25/\$30/\$35
Tennis Camp	\$40/\$45/\$50	\$45/\$50/\$55
Pickleball Camp	\$40/\$45/\$51	\$45/\$50/\$56
Races	\$2 more/registrant	\$2 more/registrant
Swim Meets	5% more per meet	5% more per meet

RESOLUTION NO. 2023--09

**A RESOLUTION OF THE SOUTH DAVIS RECREATION DISTRICT
ADMINISTRATIVE CONTROL BOARD ADOPTING INCREASED FEES
FOR THE SOUTH DAVIS RECREATION CENTER**

WHEREAS, the South Davis Recreation District operates the South Davis Recreation Center for the benefit of the residents of the District and to support public welfare; and

WHEREAS, the Board of Trustees ("Board") for the South Davis Recreation District, after study and review, has determined it is necessary and in the public interest to adopt increased fees for the South Davis Recreation Center; and

WHEREAS, the Board has held a public hearing to receive public input regarding the increase in fees and has determined that the adoption of the new fees for programming is in the public interest and will support the fiscal integrity of the District and service the needs of the community;

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

Section 1. Adoption of New Fees. The Board of the South Davis Recreation District hereby adopts the fees for the South Davis Recreation Center found in Exhibit A:

Section 2. 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 3. Effective Date. This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE BOARD OF THE SOUTH DAVIS RECREATION DISTRICT ON THIS 11th DAY OF DECEMBER, 2023.

SOUTH DAVIS RECREATION DISTRICT

By: _____
Chair

ATTEST:

Clerk

Exhibit A

Proposed 2024 Fee Increases

	Current	Proposed
Daily Admission Pool	\$7/\$5	\$8/\$6
Daily Admission Ice	\$7/\$5	\$8/\$6
Daily Admission Ice Ribbon	\$7/\$5	\$8/\$6
CC Fees up to 5% per transaction	n/a	up to 5% per trans
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Baseball Mustang	\$76/\$81/\$86	\$79/\$84/\$89
Baseball Bronco	\$86/\$91/\$96	\$89/\$94/\$99
Baseball Jr. High	\$96/\$101/\$106	\$99/\$104/\$109
Summer T-Ball	\$51/\$56/\$61	\$52/\$57/\$62
Summer Coach Pitch	\$51/\$56/\$61	\$52/\$57/\$62
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Swim Team - Tides	\$55/\$65/\$75	\$56/\$66/\$76
Swim Team - Waves	\$60/\$70/\$80	\$61/\$71/\$81
Swim Team - Senior	\$60/\$70/\$80	\$61/\$71/\$81
Swim Team - Blue	\$65/\$75/\$85	\$80/\$90/\$100

Swim Team - Junior Elite	\$70/\$80/\$90	\$85/\$95/\$105
Swim Team - Elite	\$80/\$90/\$100	\$95/\$105/\$115
Masters	\$40/\$45/\$50	\$41/\$46/\$51
Personal Training Group	\$20/\$25/\$30	\$25/\$30/\$35
Tennis Camp	\$40/\$45/\$50	\$45/\$50/\$55
Pickleball Camp	\$40/\$45/\$51	\$45/\$50/\$56
Races	\$2 more/registrant	\$2 more/registrant
Swim Meets	5% more per meet	5% more per meet

			2021	2022	2023	2023	2023	2024	Cost Reductions		
Account Number	Account Description		Actual	Actual	Seven Month Actual	Budget Estimate	Adopted Budget	Proposed Budget	1%	3%	5%
REVENUES											
SWIMMING POOL REVENUE											
563000	347225	Donations-Pools	10,490	9,452	7,001	12,000	20,000	10,000	10,000	10,000	10,000
564100	347210	Daily Admissions - Pool	509,981	663,272	446,750	680,000	670,000	790,000	790,000	790,000	790,000
564100	347215	Season Passes - Pools	507,131	598,407	401,798	680,000	640,000	685,000	685,000	685,000	685,000
564100	347216	Summer Passes		-	21,586	21,586		30,000	30,000	30,000	30,000
564100	347217	EFT Mthly Pay Annual Pass-Pool	411,593	456,100	288,377	495,000	510,000	515,000	515,000	515,000	515,000
564100	347218	EFT Mthly Pay Set-Up Fee	14,070	16,700	12,970	21,000	21,000	22,000	22,000	22,000	22,000
564100	347220	Ticket Sales-Spcl Events-Pools	11,816	16,379	2,527	17,000	17,000	17,000	7,000	7,000	7,000
564100	347221	Special Events-Races-Pools	99,357	94,328	45,810	105,000	110,000	110,000	110,000	110,000	110,000
564100	347250	Fitness Class - Pools	4,315	2,584	1,966	4,000	4,500	5,000	5,000	5,000	5,000
564100	347260	Lessons - Pool	237,315	201,552	146,606	200,000	250,000	250,000	250,000	250,000	250,000
564100	347262	Private Swim Lessons	33,859	30,008	19,522	30,000	50,000	40,000	40,000	40,000	40,000
564100	347265	Personal Trainers	42,535	50,888	48,333	75,000	70,000	80,000	80,000	80,000	80,000
564100	347280	Aquatic Teams Registration Fee	132,380	152,874	97,293	165,000	165,000	183,000	183,000	183,000	183,000
564100	347281	Water Polo Registration Fees	34,742	30,315	21,869	30,000	40,000	40,000	40,000	40,000	40,000
564100	347282	Swim Team Program Fundraising	7,087	28,082	8,922	25,000	45,000	45,000	45,000	45,000	45,000
564100	347290	Day Care	9,169	12,888	8,980	15,000	15,000	15,000	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	70,000	70,000	70,000
564200	347275	Facil Rntl-Hrly/All Nite Party	17,806	31,896	23,572	36,000	35,000	40,000	40,000	40,000	40,000
564200	347276	Facil Rntl-Party Room - Pools	7,140	13,060	10,050	18,000	20,000	20,000	20,000	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	6,000	6,000	6,000
Sub-Total Pools			2,154,630	2,485,110	1,650,511	2,698,586	2,768,500	2,973,000	2,963,000	2,963,000	2,963,000
RECREATION REVENUE											
563000	347425	Donations-Rec	11,728	19,000	17,000	18,000	20,000	20,000	20,000	20,000	20,000
564100	347460	Lessons - Rec	28,567	32,118	34,024	34,000	35,000	38,000	38,000	38,000	38,000
564100	347480	Team Sports	194,444	238,158	233,350	248,000	250,000	258,000	250,000	250,000	250,000
564100	347481	Jr. Jazz Registration Fees	168,240	204,516	106,365	201,000	200,000	212,000	212,000	212,000	212,000
564100	347482	Apaptive Rec Programs	210	1,596	510	1,500	5,000	2,000	2,000	2,000	2,000
564200	347470	Facility Rntl-Gym/Mtg Rms-Rec	12,715	21,045	21,755	23,000	20,000	25,000	25,000	25,000	25,000
564300	347440	Snack Sales-West Bountiful Park	1,202	847	1,036	1,036	1,500	2,000	2,000	2,000	2,000
564300	347450	Vending Mach Commission	1,518	2,302	2,121	3,500	4,000	4,000	4,000	4,000	4,000
Sub-Total Recreation			418,623	519,581	416,161	530,036	535,500	561,000	553,000	553,000	553,000
ICE RINK REVENUE											
563000	347825	Donations	-	-	-	2,500	10,000	5,000	5,000	5,000	5,000
564100	347810	Daily Admissions - Rink	88,561	104,642	50,730	105,000	110,000	130,000	130,000	130,000	130,000
564100	347811	Daily Admissions - Ice Ribbon	81,254	65,223	27,402	70,000	80,000	85,000	85,000	85,000	85,000
564100	347815	Admissions - Season Passes (15%)	89,494	105,601	70,906	122,000	122,000	130,000	130,000	130,000	130,000
564100	347816	Summer Passes		-	3,809	3,809		6,000	6,000	6,000	6,000
564100	347817	EFT Monthly Pay Annual Passes (15%)	72,634	80,488	50,890	88,000	92,000	95,000	95,000	95,000	95,000
564100	347820	Ticket Sales - Special Events	3,207	2,298	-	5,000	5,000	5,000	0	0	0
564100	347830	Groupon Voucher Sale	1,808	3,793	3,817	6,000	10,000	8,000	8,000	8,000	8,000
564100	347860	Skate Lessons	58,460	59,942	42,125	68,000	65,000	70,000	70,000	70,000	70,000
564200	347871	Facility Rental-Hockey/Figure Skating	135,689	154,785	83,166	175,000	165,000	180,000	180,000	180,000	180,000
564200	347872	Facility Rental-Freestyle/Contract	37,875	58,928	35,856	61,000	60,000	65,000	65,000	65,000	65,000
564200	347874	Rental-Ice Skates	49,355	66,274	35,676	73,000	68,000	75,000	75,000	75,000	75,000
564200	347875	Facility Rental-All Night Party	1,175	3,100	10,542	3,500	3,500	4,500	4,500	4,500	4,500
564200	347876	Facility Rental-Party Room	1,605	4,420	2,040	5,000	5,500	5,500	5,500	5,500	5,500
564200	347877	Rental-Ice Skates-Ice Ribbon	39,988	39,053	19,818	55,000	55,000	55,000	55,000	55,000	55,000
564300	347840	Snack Bar Sales - Main Snack Bar	55,965	78,757	109	109	-	-	0	0	0
564300	347841	Merchandise Sales - Rink	411	288	227	1,000	2,500	2,500	2,500	2,500	2,500
564300	347842	Merchandise Sales - Ribbon	117	28	5	500	1,000	1,000	1,000	1,000	1,000
Sub-Total Ice Rink			717,596	827,619	437,116	844,418	854,500	922,500	917,500	917,500	917,500

			2021	2022	2023	2023	2023	2024	Cost Reductions		
<u>Account Number</u>	<u>Account Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Seven Month Actual</u>	<u>Budget Estimate</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>1%</u>	<u>3%</u>	<u>5%</u>
TOTAL OPERATING REVENUE			3,290,849	3,832,310	2,503,788	4,073,040	4,158,500	4,456,500	4,433,500	4,433,500	4,433,500
OTHER REVENUES											
561000	311000	General Property Taxes	895,052	883,255	91,728	907,247	915,000	1,725,000	1,725,000	1,725,000	1,725,000
561000	311010	Genl Prop Taxes-Debt Srvc	1,321,536	1,142,895	111,497	1,099,185	1,112,196	1,061,785	1,061,785	1,061,785	1,061,785
561000	311020	Property Tax Increment - RDA	123,497	110,961	-	111,000	120,000	130,000	130,000	130,000	130,000
561000	312000	Prior Yrs'Taxes-DelInquent	62,823	63,335	40,801	55,801	62,000	76,000	76,000	76,000	76,000
561000	315000	Fees-In-Lieu Of Prop Tax	122,172	101,487	46,553	89,683	122,000	130,000	130,000	130,000	130,000
562000	369000	Sundry Revenues	20,639	23,675	16,453	19,541	20,500	20,000	20,000	20,000	20,000
562000	369100	Concessionaire Lease		-	969	969		6,000	6,000	6,000	6,000
562100	361000	Interest Earnings	29,590	95,852	137,047	222,047	35,000	168,000	168,000	168,000	168,000
562100	361010	Interest Earnings - Note Receivable	976	2,043	2,434	2,434	1,000	-	0	0	0
562200	364000	Gain on Fixed Asset Sales	9,613	-	-	-	-	-	0	0	0
563000	383010	Contributions/Donations	1,000	-	-	3,000	6,000	3,000	3,000	3,000	3,000
563000	383050	Interlocal Agreement Revenue	19,370	-	-		15,000				
		Credit Card Fee Revenue						40,000	*CC Fees	40,000	40,000
TOTAL NON-OPERATING REVENUE			2,606,267	2,423,503	447,483	2,510,907	2,408,696	3,359,785	3,359,785	3,359,785	3,359,785
TOTAL REVENUES			5,897,117	6,255,813	2,951,271	6,583,947	6,567,196	7,816,285	7,793,285	7,793,285	7,793,285

EXPENSES

SWIMMING POOLS

PERSONNEL SERVICES:											
565610	411000	Salaries - Perm Employees	341,361	430,545	245,763	450,000	465,000	454,000	454,000	454,000	454,000
565610	412000	Salaries - Temporary & Part-time	-	-	2,642		-	-	0	0	0
565610	412010	Lifeguards/Swim Instrctor	591,908	635,891	400,221	715,000	740,000	750,000	750,000	750,000	750,000
565610	412020	Program Specialist	51,310	18,496	4,892	9,000	15,000	25,000	25,000	25,000	25,000
565610	412030	Aerobics/Wt Trainers	176,214	177,067	104,138	182,000	180,000	180,000	180,000	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	155,000	155,000	155,000
565610	412080	Swim Team Coaches	47,485	58,929	56,155	80,000	65,000	80,000	75,000	75,000	75,000
565610	412090	Daycare Staff	41,191	39,630	21,899	40,000	42,000	45,000	45,000	45,000	45,000
565610	412100	Persnl Trainer Shared Rev	32,382	34,066	27,542	50,000	45,000	55,000	55,000	55,000	55,000
565610	412110	Priv Swim Lsn Instructor	21,782	19,754	9,688	22,000	25,000	25,000	25,000	25,000	25,000
565610	413010	Fica Taxes	110,033	118,237	71,713	122,000	134,000	134,000	134,000	134,000	134,000
565610	413020	Employee Medical Ins	75,379	102,283	57,584	101,000	107,000	92,000	92,000	92,000	92,000
565610	413030	Employee Life Ins	1,990	2,498	1,451	2,800	2,900	2,800	2,800	2,800	2,800
565610	413040	State Retirement & 401(a)	36,825	6,202	42,617	80,000	90,000	82,000	82,000	82,000	82,000
565610	413060	Unemployment Reimb	-	-	-		-				
565610	413100	Workers Comp Insurance	18,894	13,827	13,190	20,000	20,000	20,000	20,000	20,000	20,000
565610	425300	Vehicle Allowance	1,805	1,805	969	1,805	1,800	1,805	1,805	1,805	1,805
565610	462180	Accrued Comp Time Exp	(2,517)	(24)	-	1,000	1,000	1,000	1,000	1,000	1,000
565610	462190	Accrued Sick Leave Exp	444	2,519	-	1,000	1,000	1,000	1,000	1,000	1,000
565610	462200	Accrued Vacation Expense	2,434	(12,408)	-	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES			1,696,457	1,818,380	1,137,618	2,029,605	2,106,700	2,110,605	2,100,605	2,100,605	2,100,605
OPERATIONS AND MAINTENANCE:											
565610	421000	Books Subscriptions & Membrshp	16,923	20,996	15,392	21,000	20,000	23,000	23,000	23,000	23,000
565610	422000	Public Notices	6,431	11,584	2,890	10,000	12,000	10,000	10,000	10,000	10,000
565610	423000	Travel & Training	3,959	3,293	3,088	7,000	7,000	9,000	9,000	9,000	9,000
565610	424000	Office Supplies	7,318	11,644	5,801	11,000	9,000	10,000	10,000	10,000	10,000
565610	425000	Equip Supplies & Maint	7,064	23,646	8,338	20,000	20,000	20,000	20,000	20,000	20,000
565610	426000	Bldg & Grnd Suppl & Maint	113,699	111,489	68,270	115,000	110,000	125,000	125,000	125,000	125,000
565610	426500	GrndsMaint/Mowing/SnowRmv	-	-	-		-				

			2021	2022	2023	2023	2023	2024	Cost Reductions		
			Actual	Actual	Seven Month Actual	Budget Estimate	Adopted Budget	Proposed Budget	1%	3%	5%
Account Number	Account Description										
565610	427000	Utilities	-	-	-		-				
565610	428000	Telephone Expense	3,373	4,030	1,596	3,000	3,000	3,500	3,500	3,500	3,500
565610	431000	Professional and Technical Services	2,133	4,392	943	2,000	15,000	15,000	5,000	5,000	5,000
565610	431040	Bank Account Fees (70%)	5,424	5,707	2,553	5,500	6,000	6,000	6,000	6,000	6,000
565610	431050	Credit Card Merchant Fees	53,121	64,838	46,190	75,000	65,000	80,000	80,000	80,000	80,000
565610	431100	Legal And Auditing Fees	12,637	16,309	13,742	22,000	16,000	20,000	20,000	20,000	20,000
565610	431500	Acctg & Payroll Services	62,266	90,428	62,080	80,000	75,000	85,000	85,000	85,000	85,000
565610	434000	Janitorial Services	-	-	-		-				
565610	445200	Lifeguard Uniforms	3,499	5,063	(158)	7,000	7,000	7,000	7,000	7,000	7,000
565610	448000	Operating Supplies	28,641	42,674	14,015	35,000	35,000	35,000	35,000	35,000	35,000
565610	448200	Water Polo Program Expenses	23,507	23,330	21,487	25,000	28,000	28,000	28,000	28,000	28,000
565610	448210	Swim Team Program Expenses	14,604	44,563	17,628	40,000	40,000	40,000	38,000	38,000	38,000
565610	448240	Items Purchased for Resale	5,723	1,530	2,390	4,000	6,000	5,000	5,000	5,000	5,000
565610	448250	Snack Bar Supplies	13,397	9,532	-		10,000	0	0	0	0
565610	448300	Party Room Supplies	-	-	-		3,000	3,000	0	0	0
565610	448400	Day Care Supplies	1,899	876	1,165	2,000	2,000	2,500	2,500	2,500	2,500
565610	448700	Special Events Supplies	69,723	93,666	41,498	90,000	80,000	90,000	80,000	80,000	80,000
565610	451100	Insurance & Surety Bonds	65,499	75,074	89,581	89,581	87,000	104,000	104,000	104,000	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	6,500	6,500	6,500
565610	463000	Cash Over Or Short	(219)	(203)	(1)		-				
565610	492300	Contr To Repair Reserve	-	-			-				
TOTAL OPERATIONS AND MAINTENANCE			544,320	1,107,163	421,665	669,581	662,000	727,500	702,500	702,500	702,500
TOTAL SWIMMING POOLS			2,240,777	2,925,543	1,559,283	2,699,186	2,768,700	2,838,105	2,803,105	2,803,105	2,803,105
RECREATION											
PERSONNEL SERVICES:											
565630	411000	Salaries - Perm Employees	158,432	166,662	92,248	176,000	175,000	166,000	166,000	166,000	101,000
565630	412000	Salaries-Temp & Part-Time	170,044	195,240	116,945	200,000	200,000	210,000	210,000	210,000	250,000
565630	413010	Fica Taxes	24,665	26,906	15,092	28,000	29,000	28,000	28,000	28,000	27,000
565630	413020	Employee Medical Ins	54,779	50,217	32,335	56,000	59,000	57,000	57,000	57,000	31,500
565630	413030	Employee Life Ins	921	963	549	1,000	1,100	1,000	1,000	1,000	600
565630	413040	State Retirement & 401(a)	17,420	(1,758)	15,947	29,000	33,500	31,000	31,000	31,000	18,900
565630	413060	Unemployment Reimb	-	-	-		-				
565630	413100	Workers Comp Insurance	4,109	3,252	2,725	5,000	5,000	5,000	5,000	5,000	5,000
565630	425300	Vehicle Allowance	1,083	1,083	582	1,083	1,080	1,080	1,080	1,080	1,080
565630	462180	Accrued Comp Time Exp	394	842	-	300	300	300	300	300	300
565630	462190	Accrued Sick Leave Exp	(339)	1,640	-	1,000	1,000	1,000	1,000	1,000	1,000
565630	462200	Accrued Vacation Expense	2,017	(1,197)	-	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES			433,526	443,849	276,423	499,383	506,980	502,380	502,380	502,380	438,380
OPERATIONS AND MAINTENANCE:											
565630	421000	Books, Subscr & Mmbrshp	961	1,187	1,568	2,500	2,000	2,500	2,500	2,500	2,500
565630	422000	Public Notices	1,340	4,305	1,994	3,500	4,000	4,000	4,000	4,000	4,000
565630	423000	Travel & Training	984	1,499	2,399	2,500	2,000	3,000	3,000	3,000	3,000
565630	424000	Office Supplies	2,170	2,569	1,756	2,500	2,500	3,000	3,000	3,000	3,000
565630	425000	Equip Supplies & Maint	532	3,905	394	2,500	3,500	3,500	3,500	3,500	3,500
565630	426050	Field Prep & Util-By City	3,090	3,258	1,668	3,500	3,500	3,500	3,500	3,500	3,500
565630	427000	Utilities	-	-	-		-				
565630	428000	Telephone Expense	2,056	2,082	820	2,000	2,000	2,000	2,000	2,000	2,000
565630	431000	Profess & Tech Services	6,440	7,401	2,065	7,000	18,000	15,000	10,000	10,000	10,000
565630	431040	Bank Account Fees (10%)	775	805	365	800	900	900	900	900	900
565630	431050	Credit Card Merchant Fees	7,589	9,263	6,599	10,000	9,000	11,000	11,000	11,000	11,000
565630	431500	Acctg & Payroll Services	34,643	29,694	31,040	40,000	38,000	45,000	45,000	45,000	45,000
565630	434000	Janitorial Services	-	-	-		-				

			2021	2022	2023	2023	2023	2024	Cost Reductions		
<u>Account Number</u>	<u>Account Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget Estimate</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>1%</u>	<u>3%</u>	<u>5%</u>
565630	448000	Operating Supplies	70,215	86,107	89,669	95,000	93,000	95,000	88,000	88,000	88,000
565630	448100	Jr. Jazz Program Expenses	46,844	57,384	29,079	57,000	56,000	57,000	57,000	57,000	57,000
565630	448250	Snack Bar Supply-Zesiger	374	1,354	-		1,000	1,000	1,000	1,000	1,000
565630	461000	Miscellaneous Expense	4,910	5,848	3,612	6,000	6,000	6,000	6,000	6,000	6,000
TOTAL OPERATIONS AND MAINTENANCE			182,922	216,660	173,028	234,800	241,400	252,400	240,400	240,400	240,400
TOTAL RECREATION			616,448	660,509	449,451	734,183	748,380	754,780	742,780	742,780	678,780

ICE RINK

PERSONNEL SERVICES:											
565650	411000	Salaries - Perm Employees	173,650	183,717	109,598	209,000	205,000	221,000	221,000	221,000	221,000
565650	412000	Salaries-Temp & Part-Time	253,762	289,555	137,351	235,000	230,000	240,000	232,500	232,500	232,500
565650	412120	Salaries-Temp & Part-Time-Ice Ribbon	25,219	34,595	20,469	35,000	35,000	35,000	35,000	35,000	35,000
565650	412200	Board Member Compensation	11,420	11,780	5,320	11,000	12,000	12,000	0	0	0
565650	413010	Fica Taxes	35,573	41,813	21,702	36,000	36,000	37,000	37,000	37,000	37,000
565650	413020	Employee Medical Ins	47,876	42,511	24,252	44,000	45,000	46,000	46,000	46,000	46,000
565650	413030	Employee Life Ins	1,016	1,058	628	1,100	1,250	1,300	1,300	1,300	1,300
565650	413040	State Retirement & 401(a)	16,089	(5,683)	18,457	32,000	39,000	41,000	41,000	41,000	41,000
565650	413060	Unemployment Reimb	-	-	-		-				
565650	413100	Workers Comp Insurance	5,992	4,976	3,978	6,000	6,000	8,000	8,000	8,000	8,000
565650	425300	Vehicle Allowance	5,536	5,535	2,972	5,520	5,520	5,520	5,520	5,520	5,520
565650	462180	Accrued Comp Time Exp	28	747	-	300	300	300	300	300	300
565650	462190	Accrued Sick Leave Exp	732	1,127	-	2,000	2,000	2,000	2,000	2,000	2,000
565650	462200	Accrued Vacation Expense	1,906	39	-	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES			578,798	611,771	344,727	618,920	619,070	651,120	631,620	631,620	631,620

OPERATIONS AND MAINTENANCE:											
565650	421000	Books, Subscr & Mmbrshp	3,227	3,109	4,288	4,800	3,500	5,000	5,000	5,000	5,000
565650	422000	Public Notices	2,920	5,143	1,512	4,000	6,000	5,000	5,000	5,000	5,000
565650	423000	Travel & Training	315	1,294	1,448	2,000	1,500	2,500	2,500	2,500	2,500
565650	424000	Office Supplies	2,829	4,388	2,261	3,500	3,500	3,500	3,500	3,500	3,500
565650	425000	Equip Supplies & Maint	6,163	9,662	5,046	8,000	8,000	8,000	8,000	8,000	8,000
565650	425010	Equip Supplies & Maint-Ice Ribbon	-	2,541	-	1,500	1,500	1,500	1,500	1,500	1,500
565650	426000	Bldg Supplies & Maint	22,455	19,647	4,724	15,000	18,000	17,000	17,000	17,000	17,000
565650	426010	Bldg Supplies & Maint-Ice Ribbon	-	4,335	-	1,000	1,000	2,000	2,000	2,000	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	20,000	20,000	20,000
565650	428000	Telephone Expense	1,804	1,852	691	2,000	2,000	2,000	2,000	2,000	2,000
565650	431000	Professional and Technical Services	2,183	4,392	943	1,000	15,000	15,000	5,000	5,000	5,000
565650	431040	Bank Account Fees (20%)	1,550	1,609	729	1,500	1,800	1,500	1,500	1,500	1,500
565650	431050	Credit Card Merchant Fees	15,177	18,525	13,197	20,000	17,000	22,000	22,000	22,000	22,000
565650	431100	Legal And Auditing Fees	12,648	16,309	13,016	22,000	16,000	20,000	20,000	20,000	20,000
565650	431500	Acctg & Payroll Services	62,265	62,080	-	80,000	75,000	85,000	85,000	85,000	85,000
565650	434000	Janitorial Services	-	-	-		-				
565650	448000	Operating Supplies	11,597	16,621	5,965	14,000	14,000	20,000	15,000	15,000	15,000
565650	448010	Operating Supplies-Ice Ribbon	6,064	3,205	21	4,000	4,000	4,000	4,000	4,000	4,000
565650	448240	Resale Items	1,088	-	-	500	2,000	2,000	2,000	2,000	2,000
565650	448241	Purchases for Resale - Ice Ribbon	535	-	-	500	1,000	1,000	1,000	1,000	1,000
565650	448250	Snack Bar Supplies	38,409	53,489	(243)		-				
565650	448300	Party Room Supplies	-	-	-		1,000	1,000	1,000	1,000	1,000
565650	448700	Special Events Supplies	117	399	7	1,000	1,000	1,000	0	0	0
565650	451100	Insurance & Surety Bonds	65,499	75,000	89,581	89,581	87,000	104,000	104,000	104,000	104,000
565650	452300	Uncollectible Accounts	-	-	-		-				
565650	461000	Miscellaneous Expense	2,127	2,283	786	2,000	3,000	3,000	3,000	3,000	3,000
565650	492300	Contr To Repair/Rplc Rsrv	-	-	-		-				
TOTAL OPERATIONS AND MAINTENANCE			277,656	328,942	154,746	295,881	300,800	346,000	330,000	330,000	330,000

			2021	2022	2023	2023	2023	2024	Cost Reductions		
<u>Account Number</u>	<u>Account Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Seven Month Actual</u>	<u>Budget Estimate</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>1%</u>	<u>3%</u>	<u>5%</u>
TOTAL ICE RINK			856,455	940,713	499,474	914,801	919,870	997,120	961,620	961,620	961,620
MAINTENANCE DEPT & DEBT SERVICE											
PERSONNEL SERVICES:											
565670	411000	Salaries - Perm Employees	170,130	189,140	100,316	191,000	197,000	204,000	204,000	204,000	204,000
565670	412000	Salaries-Temp & Part-Time	4,945	7,870	3,844	7,000	8,000	8,000	8,000	8,000	8,000
565670	413010	Fica Taxes	13,021	14,661	7,770	14,000	15,000	16,000	16,000	16,000	16,000
565670	413020	Employee Medical Ins	41,185	48,946	23,244	45,000	51,000	61,000	61,000	61,000	61,000
565670	413030	Employee Life Ins	984	1,077	571	1,200	1,200	1,200	1,200	1,200	1,200
565670	413040	State Retirement & 401(a)	18,577	(1,687)	18,066	35,000	38,000	38,000	38,000	38,000	38,000
565670	413100	Workers Comp Insurance	2,323	1,772	1,520	2,500	3,000	3,000	3,000	3,000	3,000
565670	462180	Accrued Comp Time Exp	(544)	503	-	500	500	500	500	500	500
565670	462190	Accrued Sick Leave Exp	1,011	910	-	2,000	2,000	2,000	2,000	2,000	2,000
565670	462200	Accrued Vacation Expense	1,799	(1,961)	-	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES			253,431	261,229	155,331	300,200	317,700	335,700	335,700	335,700	335,700
OPERATIONS AND MAINTENANCE:											
565670	421000	Books, Subscr & Mmbrshp	83	278	312	600	500	600	600	600	600
565670	423000	Travel & Training	-	-	374	1,000	1,000	1,000	1,000	1,000	1,000
565670	424000	Office Supplies	391	89	43	400	500	400	400	400	400
565670	425000	Equip Supplies & Maint	4,447	4,240	946	3,500	3,500	3,500	3,500	3,500	3,500
565670	426000	Bldg & Grnd Suppl & Maint	79,883	100,785	52,273	100,000	115,000	100,000	100,000	100,000	100,000
565670	426500	GrndsMaint/Mowing/SnowRmv	10,610	11,196	5,736	11,500	11,500	12,000	12,000	12,000	12,000
565670	427000	Utilities	443,980	468,895	282,712	500,000	465,000	520,000	520,000	520,000	520,000
565670	428000	Telephone Expense	2,209	2,777	1,120	3,000	3,000	3,000	3,000	3,000	3,000
565670	434000	Janitorial Services	103,905	103,680	60,855	105,000	105,000	120,000	120,000	120,000	120,000
565670	448000	Operating Supplies	3,878	842	31	2,000	3,000	2,000	2,000	2,000	2,000
565670	461000	Miscellaneous Expense	739	630	300	700	750	700	700	700	700
565670	453600	Loss-Deleted Fixed Assets	-	-	-	-	-	-	0	0	0
565670	454800	Depreciation Expense	813,034	856,637	-	860,000	-	-	0	0	0
565670	462110	Prop Tax Increment Pmt-RDA Ops	123,497	110,961	-	111,000	120,000	130,000	130,000	130,000	130,000
TOTAL OPERATIONS AND MAINTENANCE			1,586,656	1,661,009	404,702	1,698,700	828,750	893,200	893,200	893,200	893,200
TOTAL MAINTENANCE DEPT			1,840,087	1,922,238	560,033	1,998,900	1,146,450	1,228,900	1,228,900	1,228,900	1,228,900
DEBT SERVICE:											
565670	481000	Principal On Bonds	-	-	-	-	1,130,000	1,180,000	1,180,000	1,180,000	1,180,000
565670	482000	Interest on Bonds	245,300	202,100	72,800	145,600	145,600	98,400	98,400	98,400	98,400
565670	482040	Int Exp-Dfrd Bond Rfnd Cost	87,093	87,093	43,547	87,094	87,093	87,094	87,094	87,094	87,094
565670	482060	Int Exp-Bond Premium	(137,677)	(137,677)	(68,838)	(137,676)	(132,677)	(137,677)	-137,677	-137,677	-137,677
565670	484000	Paying Agent/Trustee Fees	425	425	-	425	425	425	425	425	425
TOTAL DEBT SERVICE			195,142	151,942	47,508	95,442	1,230,441	1,228,242	1,228,242	1,228,242	1,228,242
TOTAL MAINTENANCE DEPT & DEBT SERVICE			2,035,229	2,074,179	607,541	2,094,342	2,376,891	2,457,142	2,457,142	2,457,142	2,457,142
TOTAL OPER EXPENSES - ALL DEPTS & DEBT SRVC...			5,748,908	6,600,944	3,115,749	6,442,512	6,813,841	7,047,147	6,964,647	6,964,647	6,900,647
NET INCOME (LOSS) BEFORE CAPITAL EXPENSES			148,208	(345,131)	(164,478)	141,435	(246,645)	769,138	828,638	828,638	892,638
CAPITAL EXPENSES											
565690	472100	Buildings	823,663	41,894	-		10,000	140,000	140,000	0	0
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	430,000	430,000	420,000	285,000
565690	474550	Recreation Equipment	125,146	84,805	-	60,000	60,000	140,000	140,000	140,000	140,000
565690	474600	Automobiles	-	-	-		-				

<u>Account Number</u>		<u>Account Description</u>	2021	2022	2023	2023	2023	2024	Cost Reductions		
			<u>Actual</u>	<u>Actual</u>	Seven Month <u>Actual</u>	Budget <u>Estimate</u>	Adopted <u>Budget</u>	Proposed <u>Budget</u>	<u>1%</u>	<u>3%</u>	<u>5%</u>
565690	474800	Asset Addition - Contra Exp	(1,496,571)	(225,514)			-				
TOTAL CAPITAL EXPENSES			88,911	849,588	-	157,000	187,000	710,000	710,000	560,000	425,000
BUDGET SUMMARY											
56	5610	Swimming Pools	2,240,777	2,925,543	1,559,283	2,699,186	2,768,700	2,838,105	2,803,105	2,803,105	2,803,105
56	5630	Recreation	616,448	660,509	449,451	734,183	748,380	754,780	742,780	742,780	678,780
56	5650	Ice Rink	856,455	940,713	499,474	914,801	919,870	997,120	961,620	961,620	961,620
56	5670	Maintenance and Debt Service	2,035,229	2,074,179	607,541	2,094,342	2,376,891	2,457,142	2,457,142	2,457,142	2,457,142
56	5600	Capital Expenses	88,911	849,588	-	157,000	187,000	710,000	710,000	560,000	425,000
TOTAL OPERATING EXPENSES & CAPITAL			5,837,819	7,450,532	3,115,749	6,599,512	7,000,841	7,757,147	7,674,647	7,524,647	7,325,647
NET INCOME (LOSS) AFTER CAPITAL			59,298	(1,194,719)	(164,478)	(15,565)	(433,645)	59,138	118,638	268,638	467,638
Total potential expense reductions									82,500	232,500	431,500
									1.06%	3.00%	5.56%

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

Building

2,115,000

Improvements other than building

470,000

Office Furniture & Equipment

90,000

Machinery & Equipment

1,360,000

Recreation Equipment

1,515,000

Automobiles

50,000

TOTALS

710,000

730,000

980,000

7,000 5

00 256

1,265,

230,00

50,000

5,000 5

,000

Total for all Additions

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
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
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	\$60/\$70/\$80	\$61/\$71/\$81	Intermediate	285	\$285
Swim Team - Blue	\$65/\$75/\$85	\$80/\$90/\$100	Comp	367	\$5,505
Swim Team - Junior Elite	\$70/\$80/\$90	\$85/\$95/\$105	Comp	394	\$5,910
Swim Team - Elite	\$80/\$90/\$100	\$95/\$105/\$115	Comp	387	\$5,805
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
					<hr/> \$286,071

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	183,000	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	2,973,000	
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 as we utilize unused space and equipment already on hand.
564200	347470	Facility Rntl-Gym/Mtg Rms-Rec	23,000	20,000	25,000	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	347440	Snack Sales-Zesiger Park	1,036	1,500	2,000	Looking at options to incorporate credit card sales to help increase revenues and increasing food options.
564300	347450	Vending Mach Commission	3,500	4,000	4,000	Projecting similar numbers as 2023.
Sub-Total Recreation			530,036	535,500	561,000	
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 eliminated 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	4,456,500	
OTHER REVENUES						
561000	311000	General Property Taxes	907,247	915,000	1,725,000	Incorporates a 80% 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-DelInquent	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		
					40,000	New Line for CC Fees
TOTAL NON-OPERATING REVENUE			2,510,907	2,408,696	3,359,785	
			6,583,947	6,552,196	7,816,285	

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	750,000	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	2,110,605	

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	10,000	Keeping in line with 2023 numbers
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 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 background 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	727,500	
TOTAL SWIMMING POOLS		2,697,186	2,768,700	2,838,105	

RECREATION

PERSONNEL SERVICES:					
565630	411000 Salaries - Perm Employees	176,000	175,000	166,000	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	502,380	
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	754,780	

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	4,000	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	346,000	
TOTAL ICE RINK			914,801	919,870	997,120	
MAINTENANCE DEPT & DEBT SERVICE						
PERSONNEL SERVICES:						
565670	411000	Salaries - Perm Employees	191,000	197,000	204,000	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	61,000	*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	335,700	
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 moving to keep in line with projected 2023 numbers
565670	426000	Bldg & Grnd Suppl & Maint	100,000	115,000	100,000	Based off of contract with Bountiful City.
565670	426500	GrndsMaint/Mowing/SnowRmv	11,500	11,500	12,000	Utilities are increasing across the board with power, water, gas, and sewer all costing more.
565670	427000	Utilities	500,000	465,000	520,000	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	428000	Telephone Expense	3,000	3,000	3,000	Night time janitorial service that was selected from RFP process in August of 2020. Looking at possibility of changes in 2024.
565670	434000	Janitorial Services	105,000	105,000	120,000	
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	1,228,900	
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	2,457,142	

TOTAL OPER EXPENSES - ALL DEPTS & DEBT SR		6,439,512	6,813,841	7,047,147	
NET INCOME (LOSS) BEFORE CAPITAL EXPENSE:		144,435	(261,645)	769,138	
CAPITAL EXPENSES					
565690	472100	Buildings	10,000	140,000	Updated information suggests higher increase.
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	Updated information suggests higher increase for RTU and pool filtration system
565690	474550	Recreation Equipment	60,000	60,000	
565690	474600	Automobiles	-		
565690	474800	Asset Addition - Contra Exp	-		
			157,000	187,000	710,000
BUDGET SUMMARY					
56	5610	Swimming Pools	2,697,186	2,768,700	2,838,105
56	5630	Recreation	733,183	748,380	754,780
56	5650	Ice Rink	914,801	919,870	997,120
56	5670	Maintenance and Debt Service	2,094,342	2,376,891	2,457,142
56	5600	Capital Expenses	157,000	187,000	710,000
TOTAL OPERATING EXPENSES & CAPITAL EXPENSES			6,596,512	7,000,841	7,757,147
NET INCOME (LOSS) AFTER CAPITAL EXPENSES			(12,565)	(448,645)	59,138

Staff Report



Subject: Reserves Policy Discussion
Author: Tyson Beck, District Clerk
Department: Finance
Date: December 7, 2023

Background

During the November Board meeting a request was made of staff to review the District's "Fund Balance and Reserve Policy" adopted by Resolution #2010-05 and compare it to financial best practices.

The establishment and monitoring of prudent financial reserve policies is important to ensure the long-term financial health of the District and the continuity of its operations.

The Government Finance Officers Association (GFOA) states the following about the importance of creating financial reserves:

It is essential that a government maintain adequate levels of working capital in its enterprise funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees. Working capital is a crucial consideration, too, in long-term financial planning. Credit rating agencies consider the availability of working capital in their evaluations of continued creditworthiness.

Analysis

Current reserves policy

The District's Resolution #2010-05 states the following:

...the Board hereby designates the sum of \$2.5 million and any additional amounts that may accumulate thereon to be set aside in an account to be used for enhancement, maintenance and replacement of Recreation Center property. In addition, it is the intent and desire of the Board to provide an emergency operating reserve fund to handle emergencies that may occur from time to time. Accordingly, the Board hereby designates \$1.2 million to be held in a restricted, retained earnings fund for emergencies to ensure that operations in the Recreation Center will continue in an orderly manner and without unnecessary interruption.

This reserve policy outlines a flat \$2.5 million capital reserve and a \$1.2 million operating reserve (based on four months of 2010 operating expenses). This current policy does not require any reserve for debt service payments or any other specific cash outlays.

Best practice concepts for operating expense reserves

The GFOA states that: "governments should start with a baseline of ninety (90) days' worth of working capital and then adjust the target based on the particular characteristics of the enterprise fund in question (using 45 days as the minimum acceptable level)."

So the GFOA has minimum reserve level recommendations but they leave the appropriate level determination up to each entity since each is unique in their operations.

The District's current operating expense reserve policy was based on 120 days or 4 months. During the 2020 pandemic the District operations were completely shut down for 66 days (March 15 to May 21). Even after reopening patronage and pass sales were far below average greatly affecting revenues. During 2020 the District's revenues drastically dropped by \$1,794,009 from 2019 forcing the District to use \$706,806 of cash reserves just to operate with continued reserves use during 2021. This is just an example of why such operating reserves are necessary.

Best practice concepts for capital expense reserves

Our research could not find any specific best practice given by the GFOA regarding appropriate levels of capital reserves. The GFOA does state the following:

GFOA recommends that governments develop and adopt capital planning policies that take into account their unique organizational characteristics including the services they provide, how they are structured, and their external environment.

Capital Planning policies should provide, at minimum ... A procedure for accumulating necessary capital reserves for both new and replacement purchases.

The District's current capital expense reserve policy is a flat \$2.5 million. It is unsure how this amount was calculated.

The appropriate level of a capital reserve can be subjective based on financial preferences (e.g., pay-as-you-go, greater reliance on external financing to spread out mid-term costs, etc.); however, at a minimum these concepts should be considered no matter your financial preference:

1. Historical capital expenditures
 - a. What is the cost of an average year?
 - b. How many unexpected repairs/replacements where there and their cost?
2. Ten-year capital plan expenditures
3. Current age and maintenance level of facility, equipment, and property
 - a. Useful life considerations
4. What cost level of capital expenditure should be considered for external financing
 - a. A question of the urgency of the project, cash reserves on hand, and ability to save costs by limiting external financing
5. Future operational changes (e.g., new services requiring capital outlay, ongoing accessibility of current facilities and fields, etc.)

A few recent capital projects are helpful to consider as part of analyzing the capital reserve. The leisure pool roof and air handler project (2021 & 2022) cost \$1,950,130. The pirate ship play feature in the leisure pool (2021 & 2022) cost \$365,746. If the District did not have sufficient reserves to pay for these projects external financing would have increased the cost of those projects as well as weakened the District's financial status ongoing with additional debt.

Should a third debt service reserve be considered?

We could not find any GFOA best practice documents that recommended a separate debt service reserve. In the business/private sector this is a fairly common practice as they do not have a dedicated revenue stream that pays for debt principal and interest, so to ensure they make their debt payments reserves are maintained.

With a General Obligation (GO) bond the voters authorize a government to establish a tax levy restricted in use to pay back the bonds, so the government gets that new tax revenue and will not have to use operating revenues to cover payments. A revenue bond would require existing government operating revenues to cover the debt service payments.

Because the District’s bond is a GO bond and has a predictable and dedicated revenue source, we do not recommend we set aside a 12-month debt service reserve. If the Board wanted to issue revenue bonds in the future rather than GO bonds, a debt service reserve would be recommended.

What are some reserve options and how would the amounts compare to current policy?
Here is what the current reserve policy totals with audited 2022 numbers:

Current Reserves Policy Per Resolution #2010-05	
	2022
Four-month Operating Expenses	1,964,456
\$2.5 mm "enhancement, maintenance and replacement"	2,500,000
Current Minimum Reserve Balance	4,464,456
Audited 2022 "unrestricted" Net Position	5,466,054
Excess Net Position over Policy Reserve Amount	1,001,598

Here are several other reserve options that could be considered by the Board:

Reserve Option #1		Reserve Option #2	
	2022		2022
Three-month Operating Expenses (GFOA baseline option)	1,473,342	Four-month Operating Expenses	1,964,456
One Year of Average Capital Expenses	396,756	One Year of Average Capital Expenses	396,756
Potential Minimum Reserve Balance	1,870,098	Potential Minimum Reserve Balance	2,361,212
Audited "unrestricted" Net Position	5,466,054	Audited "unrestricted" Net Position	5,466,054
Excess Net Position over Reserve	3,595,956	Excess Net Position over Reserve	3,104,842

Reserve Option #3		Reserve Option #4	
	2022		2022
Six-month Operating Expenses	2,946,684	Six-month Operating Expenses	2,946,684
One Year of Average Capital Expenses	396,756	Two Years of Average Capital Expenses	793,512
Potential Minimum Reserve Balance	3,343,440	Potential Minimum Reserve Balance	3,740,196
Audited "unrestricted" Net Position	5,466,054	Audited "unrestricted" Net Position	5,466,054
Excess Net Position over Reserve	2,122,614	Excess Net Position over Reserve	1,725,858

Reserve Option #5 (closest to our current policy)	
	2022
Four-month Operating Expenses	1,964,456
One Year of Average Capital Expenses + \$2 mm large repair	2,396,756
Potential Minimum Reserve Balance	4,361,212
Audited "unrestricted" Net Position	5,466,054
Excess Net Position over Reserve	1,104,842

Significant Impacts

There is no action required of the Board in this meeting. This information was presented based on a Board request and further policy adjustments should be discussed further and pursued in a future meeting.

Recommendation

This analysis is provided for your review of the District’s current reserves policy and how it relates to your decision on the 2024 budget. It is recommended that in a future Board meeting this reserves policy be brought back for further discussion, improvement, and adoption by the Board.

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

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: _____

RESOLUTION NO. 2023-10

**A RESOLUTION OF THE SOUTH DAVIS RECREATION
DISTRICT BOARD ADOPTING THE BUDGET FOR 2024**

WHEREAS, the South Davis Recreation District Board has, in accordance with law, previously held a public hearing on the District's 2024 budget; and

WHEREAS, it is now the duty of the Board of the South Davis Recreation District to adopt a final District budget for the 2024 calendar year; and

WHEREAS, the Board has discussed and evaluated the potential revenues and expenditures of the District and has determined to finalize and adopt the District's 2024 budget;

NOW, THEREFORE, BE IT RESOLVED that the South Davis Recreation District Board does hereby establish and adopt the District's 2024 budget, a copy of which is attached hereto and by this reference made a part hereof.

**PASSED AND ADOPTED BY THE BOARD OF THE SOUTH DAVIS
RECREATION DISTRICT ON THIS 11th DAY OF DECEMBER, 2023.**

SOUTH DAVIS RECREATION DISTRICT

By: _____
Chair

ATTEST:

Clerk