South Davis Recreation District
Board Meeting
September 8th, 2025 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. Recognition of September 2025's Employee of the Month
4. Approval of August 11th, 2025 Board Meeting Minutes
5. Review and Approval of Expenditures/Financial Statement Review for August 2025 Reports
6. Discussion on November Date for Regularly Scheduled Board Meeting
7. Response to Citizen Information Request from August 2025 Meeting – Tyson Beck
8. Executive Director Report
9. Membership Report
10. Discussion on Updated Costs for Potential Future Projects
11. Discussion on 2026 Budget Draft #1
12. Next Board Meeting – **October 13th, 2025**
13. Adjourn

South Davis Recreation District
Administrative Control Board Meeting

August 11th, 2025 at 5:30 p.m.

Board Members present:

Councilmember Dell Butterfield, West Bountiful City
Councilmember Suzette Jackson, North Salt Lake City
John Norman, Board Appointed Representative
Brett Steadman, Board Appointed Representative
Councilmember Spencer Summerhays, Centerville City
Mayor Ryan Westergard, Woods Cross City

Staff In Attendance:

Tif Miller, Executive Director
Scott McDonald, Aquatics & Fitness Director
Cory Haddock, Ice & Recreation Director
Tom Lund, Maintenance Supervisor
Jayme Blakesley, District Attorney
Mary Gadd, Office Manager
Tyson Beck, District Clerk

Others in Attendance:

Lyndsey Findlay (DCYHA), Ron Mortensen (Bountiful), Mark Turner (DCYHA)

WELCOME

Chairman Summerhays opened the meeting at 5:31 p.m.

CITIZEN MATTERS

Lindsey Findlay introduced herself, and Mark Turner, as incoming members of the governing board for Davis County Youth Hockey.

Ron Mortensen requested a historical overview of property tax collections from the subsidy from 2004 to the present, the increase in facility usage since 2004, and the estimated cumulative percentage inflation increase from the last subsidy increase in 2024.

APPROVAL OF JULY 14TH, 2025 BOARD MEETING MINUTES

Minutes of the Administrative Control Board Meeting held on July 14th, 2025, was approved on a motion made by Mayor Westergard, and was seconded by Councilmember Butterfield. Board Members Butterfield, Jackson, Norman, Steadman, Summerhays, and Westergard voted "aye."

RECOGNITION OF EMPLOYEE OF THE MONTH

Mr. Miller recognized Caroline Mokofisi as the employee of the month for August.

REVIEW AND APPROVAL OF EXPENDITURES/FINANCIAL STATEMENT REVIEW FOR JULY 2025

Mr. Miller highlighted the following expenditures:

- Louis A Roser Co (#46) - $5,002.72 for a valve replacement
- PinPros, Inc. (#85) - $4,311.50 for Handcart Days race medals
- Fisher Group DE (#109) - $1,359.95 for ice rink glass replacement
- Infinity Pool Construction (#136) - $25,355.37 final installment payment for outdoor pool replaster project
- KCHM, LLC (#157) - $10,106.00 for audit services for 2024

In response to board member's questions, Mr. Miller explained the Hogan & Associates Construction (#155) for $12,809.17 was retainage the roof project; Power Engineering Co. (#110) for $1,193.92 as an ongoing maintenance cost; and KW Sports (#173) for $11,170.80 for soccer jerseys.

Total expenditures of $639,621.63 for the period of July 1, 2025, to July 31, 2025, was approved on a motion made by Mayor Westergard, and seconded by Councilmember Jackson. Board Members Butterfield, Jackson, Norman, Steadman, Summerhays, and Westergard voted "aye."

<u>BOARD DISCUSSION AND ACTION TO SCHEDULE A PUBLIC HEARING FOR PROPOSED 2026 PROPERTY RAX INCREASE</u>

Mr. Miller asked the Board to select a date and time for the truth-in-taxation hearing, it could be as early as October 27th and as late as December 10th. Board Members discussed schedules and settled on November 17th at 6:30 p.m. for the public hearing.

Tyson Beck explained that on the agenda, item #7 was included to fulfill a requirement where at least 14 days before the general election, the District post on a public agenda the intent to raise taxes with the anticipated dollar amount, the estimated percentage increase, and the reason for the increase. Mr. Beck explained that the language is the same from the previous increase from two years and that if the board wants to amend the language it will just need to be posted on a second public agenda. Mr. Norman suggested removing the second listed purpose and just listing one reason for the increase.

<u>STAFF REPORT – CORY HADDOCK</u>

Cory Haddock updated the board on participation for youth flag football, soccer, and volleyball. Mr. Haddock reported that competition youth basketball only has about 2-3 teams in each division which is lower than normal. Mr. Haddock talked about the Copper Cup figure skating competition, stick and puck hockey attendance, and learn-to-skate is paused until after Labor Day but already has several registrations.

<u>EXECUTIVE DIRECTOR REPORT</u>

Mr. Miller reported on the following items:

- Facility will soon change public times due to children returning to school
- Pool maintenance closure Sept 2nd-14th
- Recognized the water aerobics staff
- Waterpolo team promoted upcoming clinics during the holiday parades
- Participated in the first meeting for Bountiful City Health Coalition

- Staff have been using a new scheduling software
- Met with Hogan on getting updated project estimates
- Movie at Town Square – Minecraft approximately 100 people
- Swim lessons have seen 509 more participants
- Jr. Jazz registration has opened
- September 13th – Dogapoolooza
- Working on a 2026 budget draft
- Three capital projects will take place during the pool closure
- Possibly working on food vending machines for the facility

MEMBERSHIP REPORT

Mr. Miller reported the memberships are still increasing.

ADJOURNMENT

At 6:43 p.m. Mayor Westergard made a motion to adjourn the meeting. Councilmember Butterfield seconded the motion.

SOUTH DAVIS RECREATION DISTRICT AGENDA ITEM # ________

Cash Disbursements Submitted For Approval

For the Period Aug 1-31, 2025

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
	Payroll & Electronic Disbursements:				
1	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 7/26/2025	20641-20654	8/1/2025	3,046.82
2	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 7/26/2025	ACH	8/1/2025	107,714.58
3	INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 7/26/2025	EFTPS	8/1/2025	24,355.47
4	US BANK	EPAYMENT FOR JUL 2025 CREDIT CARD BILL	ACH	8/8/2025	8,218.62
5	UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 7/12/2025	ACH	8/11/2025	6,644.53
6	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 8/9/2025	20655-20666	8/15/2025	2,172.76
7	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 8/9/2025	ACH	8/15/2025	105,488.79
8	INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 8/9/2025	EFTPS	8/15/2025	24,273.65
9	UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 7/26/2025	ACH	8/25/2025	6,682.06
10	UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 8/9/2025	ACH	8/26/2025	6,677.28
11	STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR JUL SALES	ACH	8/27/2025	16,708.39
12	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 8/23/2025	ACH	8/29/2025	91,514.11
13	INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 8/23/2025	EFTPS	8/29/2025	20,895.97
14	CREDIT CARD PROCESSORS (BANKCARD & FIRSTFUND)	JUL 2025 CREDIT CARD FEES	ACH	8/31/2025	10,844.81
15	US BANK	PAYMENT FOR JUL 2025 BANK ANALYSIS FEE	ACH	8/31/2025	771.88
	Accounts Payable Check Disbursements:				
16	ACE RECYCLING AND DISPOSAL, INC	Recycling Can	81150	8/4/2025	93.45
17	AFFORDABLE PORTABLES 1, INC.	Port-a-Potty Rental	81151	8/4/2025	500.00
18	BREE AMMONS	Refund Swim Lessons	81152	8/4/2025	38.00
19	BLOMQUIST HALE CONSULTING GROUP	EAC coverage	81153	8/4/2025	400.00
20	SHELLIE BUCHANAN	Refund Volleyball	81154	8/4/2025	151.00
21	CALIBER CLEANING SERVICES LLC	Janitorial Services for Aug. 2025	81155	8/4/2025	9,640.00
22	CANON SOLUTIONS AMERICA INC	Maintenance	81156	8/4/2025	446.68
23	CINTAS CORP	Mats	81157	8/4/2025	26.30
24	HEATHER CLARKE	Refund Swim Lessons	81158	8/4/2025	38.00
25	SHARON COSTANZO	Refund Soccer	81159	8/4/2025	66.00
26	GRAINGER, INC.	Misc. Parts/Supplies	81160	8/4/2025	121.82
27	EMA J. GRIFFIN	Refund Swim Lessons	81161	8/4/2025	91.00
28	CAI-PENG GUAN	Refund Sports Camp	81162	8/4/2025	73.00
29	CAMILLE HARRIS	Refund Soccer	81163	8/4/2025	71.00
30	ELIZABETH HAWKES	Refund Tennis	81164	8/4/2025	68.00
31	CITIBANK, N.A.	Misc. Parts/Supplies	81165	8/4/2025	16.28
32	INTERMOUNTAIN BUSINESS FORMS, INC	Misc. Parts/Supplies	81166	8/4/2025	4,765.11
33	JOHN JESUS	Refund Party Room Rental	81167	8/4/2025	50.00
34	MADISON JORGENSEN	Refund Swim Lessons	81168	8/4/2025	38.00
35	COLLIN KING	Refund Soccer	81169	8/4/2025	52.00
36	LOYAL PERCH MEDIA LLC	Aug25 Advertising	81170	8/4/2025	300.00

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
37	LUNDQUIST SALES, INC	Misc. Parts/Supplies	81171	8/4/2025	375.78
38	MFASCO	Misc. Parts/Supplies	81172	8/4/2025	417.08
39	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 07/26/2026	81173	8/4/2025	131.09
40	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 07/26/2025	81174	8/4/2025	238.63
41	PRESTON MITCHELL	Refund Membership	81175	8/4/2025	319.07
42	NATIONAL BACKGROUND & SCREENING SERVICES LLC	Background Checks	81176	8/4/2025	944.05
43	NATIONAL BENEFIT SERVICES CAFETERIA	PPE 07/26/2025	81177	8/4/2025	818.34
44	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81178	8/4/2025	326.77
45	PEAK SOFTWARE SYSTEMS, INC.	Sportsmen Subscription	81179	8/4/2025	48.50
46	JESSICA PULSIPHER	Refund Soccer	81180	8/4/2025	71.00
47	KINZA RANA	Refund Swim Lessons	81181	8/4/2025	43.00
48	REVEL MEDIA GROUP, INC	Monthly Message Player	81182	8/4/2025	150.00
49	KRISTEN SIMS	Refund Cleaning Deposit	81183	8/4/2025	200.00
50	STAPLES CONTRACT & COMMERCIAL, INC	Office Supplies	81184	8/4/2025	420.14
51	CHRIS STEPHENS	Refund Soccer	81185	8/4/2025	66.00
52	AIMEE STOCK	Refund 25 visit punch pass	81186	8/4/2025	120.00
53	NUSTREAM, INC.	Misc. Parts/Supplies	81187	8/4/2025	865.22
54	T-MOBILE USA, INC.	Account # 706133733	81188	8/4/2025	58.10
55	MARISSA TAYLOR	Refund Flag Football	81189	8/4/2025	88.00
56	THATCHER COMPANY, INC	Pool Acid	81190	8/4/2025	1,139.89
57	MIKE TORRES	Refund Cleaning Deposit	81191	8/4/2025	200.00
58	MINDI WINGET	Refund Soccer	81192	8/4/2025	71.00
59	WORKER'S COMPENSATION FUND	AUGUST 2025 PREMIUM PAYMENT	81193	8/4/2025	1,418.11
60	AMERICAN NATIONAL RED CROSS	Lifeguarding Waterpark Training	81194	8/11/2025	500.00
61	BOUNTIFUL CITY	Fuel and Monthly Contract for July 2025	81195	8/11/2025	21,333.64
62	CARPENTER PAPER CO.	Misc. Parts/Supplies	81196	8/11/2025	96.04
63	C E M MAINTENANCE INC	Lights & Pool Chemicals	81197	8/11/2025	1,193.95
64	CINTAS CORP	Mats	81198	8/11/2025	26.30
65	FORBUSH WELDING AND FABRICATION, LLC	Swim Platform	81199	8/11/2025	525.00
66	GRAINGER, INC.	Misc. Parts/Supplies	81200	8/11/2025	141.44
67	CITIBANK, N.A.	Misc. Parts/Supplies	81201	8/11/2025	17.80
68	JONES, WENDY	Reimbursed for parade popcicles	81202	8/11/2025	132.81
69	COLTER KIND	Championship Shirts	81203	8/11/2025	285.00
70	M-ONE SPECIALTIES, INC.	Misc. Parts/Supplies	81204	8/11/2025	548.24
71	MARATHON PRINTING, INC.	Race Bibs	81205	8/11/2025	325.70
72	PINK SUNSHINE RESURFACING, LLC	Misc. Parts/Supplies	81206	8/11/2025	6,745.00
73	MOUSER ELECTRONICS, INC.	Misc. Parts/Supplies	81207	8/11/2025	62.70
74	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81208	8/11/2025	282.05
75	PLAYSPACE DESIGNS, INC.	Misc. Parts/Supplies	81209	8/11/2025	87.70
76	SKI PRO	Silicone Caps	81210	8/11/2025	1,175.00
77	STANDARD PLUMBING SUPPLY CO.	Misc. Parts/Supplies	81211	8/11/2025	60.34
78	STEP SAVER INC	Building Salt	81212	8/11/2025	288.88
79	STREAMLINE SOFTWARE, INC.	Streamline Flex for May/Jun/Aug 2025	81213	8/11/2025	1,650.00

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
80	SUMMIT ENERGY, LLC	Gas Supply for July 2025	81214	8/11/2025	4,769.68
81	BOULDER VALLEY LLC	Volleyball T-Shirts	81215	8/11/2025	2,269.16
82	4MOGEN LLC	Basketball Jersey	81216	8/20/2025	210.00
83	UTAH CARENOW URGENT CARE LLC	Drug Testing	81217	8/20/2025	378.00
84	NCH CORPORATION	Urinal Blocks	81218	8/20/2025	272.51
85	CINTAS CORP	Mats	81219	8/20/2025	26.30
86	QUESTAR GAS COMPANY	Account # 7275871119	81220	8/20/2025	1,578.21
87	GRAINGER, INC.	Misc. Parts/Supplies	81221	8/20/2025	958.46
88	HARTFORD-PRIORITY ACCOUNTS	08/25 PREMIUM PAYMENT	81222	8/20/2025	446.56
89	HARTFORD-PRIORITY ACCOUNTS	08/25 PREMIUM PAYMENT	81223	8/20/2025	291.72
90	HAYES GODFREY BELL, P.C.	Legal Fees for July 2025	81224	8/20/2025	1,107.00
91	CITIBANK, N.A.	Misc. Parts/Supplies	81225	8/20/2025	29.97
92	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 08/09/2025	81226	8/20/2025	132.35
93	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 08/09/2025	81227	8/20/2025	239.75
94	NATIONAL BENEFIT SERVICES CAFETERIA	PPE 08/09/2025	81228	8/20/2025	818.34
95	NATIONAL BENEFIT SERVICES CAFETERIA	NBS ADMIN FEES JULY	81229	8/20/2025	52.00
96	NUCO2 INC. AND SUBSIDIARIES	Co2	81230	8/20/2025	661.09
97	PUBLIC EMPLOYEES HEALTH PROGRAM	09/25 PREMIUM PAYMENT	81231	8/20/2025	24,122.69
98	STATE OF UTAH	JULY 2025 STATE TAX WITHHOLDING	81232	8/20/2025	6,200.95
99	STEP SAVER INC	Building Salt	81233	8/20/2025	241.00
100	STREAMLINE SOFTWARE, INC.	Software	81234	8/20/2025	550.00
101	HAYLEY ACKERMAN	Refund Soccer - Pre-K	81235	8/25/2025	47.00
102	BRETT ALLEN	Refund 8th grade boys comp	81236	8/25/2025	923.00
103	EMILY ANDERSON	Refund Flag Football	81237	8/25/2025	83.00
104	CANDICE ARNOLD	Refund Soccer	81238	8/25/2025	164.00
105	FLINT BROWN	Refund Personal Training	81239	8/25/2025	175.00
106	BROWN, MARY	Refund Cleaning Deposit	81240	8/25/2025	200.00
107	ASHLEY BURDEN	Refund Flag Football	81241	8/25/2025	88.00
108	CERTIFIED DISASTER SERVICES	Refund Party Room/ Pool	81242	8/25/2025	1,295.00
109	BRYNNE CHRISTOPHERSON	Refund Flag Football	81243	8/25/2025	88.00
110	CINTAS CORP	Mats	81244	8/25/2025	26.30
111	COTTONWOOD HEIGHTS PARKS & RECREATION	3 Swim Meets CHAT/Qualifier, Invitational, Last	81245	8/25/2025	3,688.00
112	MARIA CRUZ	Refund Learn to Skate	81246	8/25/2025	62.00
113	DANCE IMPRESSIONS	Refund Cleaning Deposit	81247	8/25/2025	300.00
114	AMY DURAN	Refund Volleyball	81248	8/25/2025	63.00
115	GRAINGER, INC.	Misc. Parts/Supplies	81249	8/25/2025	15.58
116	WHITNEY HENRIE	Refund Volleyball	81250	8/25/2025	73.00
117	CITIBANK, N.A.	Misc. Parts/Supplies	81251	8/25/2025	15.46
118	MYCA IRVINE	Refund Swim Lessons	81252	8/25/2025	38.00
119	LUNDQUIST SALES, INC	Misc. Parts/Supplies	81253	8/25/2025	3,149.59
120	M-ONE SPECIALTIES, INC.	Misc. Parts/Supplies	81254	8/25/2025	1,178.44
121	MICHELLE MONSON	Refund Jr. Jazz	81255	8/25/2025	71.00
122	JOANNA MOSS	Refund Flag Football	81256	8/25/2025	88.00

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
123	GENUINE PARTS COMPANY, NAPA	Misc. Parts/Supplies	81257	8/25/2025	27.18
124	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81258	8/25/2025	545.59
125	LAUREN PRICE	Refund Flag Football	81259	8/25/2025	88.00
126	MAREN RADMALL	Refund Flag Football	81260	8/25/2025	83.00
127	KRISTINA RICHARDS	Refund Swim Lessons	81261	8/25/2025	139.00
128	ROADRUNNER TOWING, INC.	Load Zamboni	81262	8/25/2025	60.00
129	ROSEN AQUATIC & FITNESS CENTER INC.	Swim Meet	81263	8/25/2025	307.00
130	JANELLE SELLERS	Refund Adaptive Aquatics	81264	8/25/2025	48.00
131	BRYNN A. STRINGHAM	Refund Swim Lessons	81265	8/25/2025	43.00
132	THATCHER COMPANY, INC	Pool Chlorine	81266	8/25/2025	6,392.35
133	UTAH SWIMMING, INC.	Meet Fees	81267	8/25/2025	3,485.00
		TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.......................................			***$ 565,467.95***

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 7/31/2025			**4,722,135**
Increase/(decrease) from previous cash report			(143,993)
Total Restricted and Unrestricted Cash & Investments as of 8/31/2025		$	**4,578,142** *

Restrictions on Cash vs Availability

[A]	Operating Reserve (four-month emergency reserve)	$ 2,041,000		
[B]	Capital Reserve ("large and infrequent capital asset replacement/repair")	1,194,000		
[C]	Additional $1 million Capital Asset "Major Repairs" Reserve	1,000,000		
[D]	Approved 2025 capital projects	436,929		
[E]	Legally restricted cash collected on the debt service property tax levy	132,545		
	Total Restrictions on Cash.		$	**4,804,473**
	Total of Cash Reserves Used & Unreplenished.		$	**(226,332)**

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.

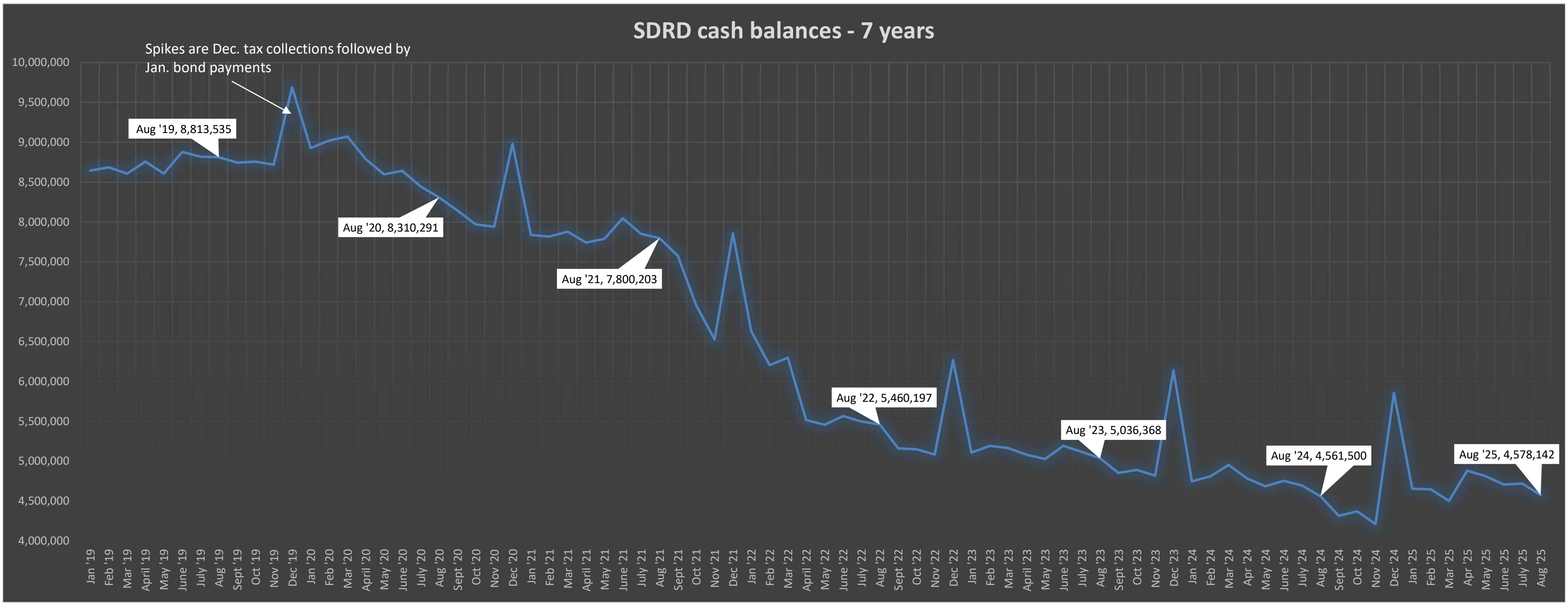
[A] Per Resolution 2024-05 (7/8/24 adoption), the Board designated "a reserved portion of unrestricted cash equal to or greater than four (4) months of its total operating expenses.". The amount shown here is the average of the District's actual 2024 monthly operating expenses. The intended use is only for "unanticipated and non-recurring needs".

[B] Per Resolution 2024-05 (7/8/24 adoption), the Board designated "two (2) average years of estimated capital expenses from the District's adopted 10-year capital plan". The intended use is only for "capital assets with 10-to-30-year lifecycles or if needed for emergency/natural disaster situations". Calculated number is based on the 2025-2034 adopted plan.

[C] Per Resolution 2024-05 (7/8/24 adoption), the Board designated "An additional unrestricted-cash reserve of $1 million.. for major repairs to the District's capital assets.". The intended use is only for "capital assets with 10-to-30-year lifecycles or if needed for emergency/natural disaster situations".

[D] This reflects the 2025 capital projects approved by the Board less any already spent capital budget.

[E] Davis County has over collected and remitted property taxes on the District's debt service levy. As all collections on a debt service levy are legally restricted to be used only for debt service, the District must use this over remitted money on the July 2025 and January 2026 debt service payments.



SDRD cash balances - 7 years
Spikes are Dec. tax collections followed by Jan. bond payments
Aug '19, 8,813,535
Aug '20, 8,310,291
Aug '21, 7,800,203
Aug '22, 5,460,197
Aug '23, 5,036,368
Aug '24, 4,561,500
Aug '25, 4,578,142

SDRD August 2025 Revenues & Expenses by Activity/Program

	2025 Budgeted Revenues	Aug. 2025 YTD Revenues	% Earned	2025 Budgeted Expenses	Aug. 2025 YTD Expenses	% Spent	Aug. YTD Net Income/(loss)	Activity/Program Status	Activity participation #'s	Income/(loss) per capita	
6000 Aquatics & Fitness - Gene	2,182,000	1,484,832	68%	$ 2,247,334	$ 1,384,658	62%	$ 100,175	Ongoing	N/A		
6110 Group Swim Lessons	215,000	180,192	84%	195,053	170,059	87%	10,133	Ongoing	3956	$ 2.56	
6120 Private Swim Lessons	39,000	29,510	76%	33,280	25,117	75%	4,393	Ongoing	961	$ 4.57	
6210 Swim Team - Recreation	114,000	60,783	53%	102,410	56,713	55%	4,070	Ongoing	1031	$ 3.95	
6250 Swim Team - Competitive	98,250	61,793	63%	93,743	74,423	79%	(12,629)	Ongoing	975	$ (12.95)	
6300 Masters Swim Team	21,000	14,253	68%	14,668	8,493	58%	5,759	Ongoing	265	$ 21.73	
6400 Water Polo	51,500	17,567	34%	51,387	22,838	44%	(5,271)	Ongoing	73	$ (72.21)	
6500 Fitness Programs/Lessons	-	-		213,665	143,567	67%	(143,567)	Ongoing	N/A		
6510 Fitness Classes - Special	18,500	12,846	69%	17,439	9,027	52%	3,818	Ongoing	163	$ 23.42	
6520 Personal Trainers	70,000	49,771	71%	65,331	47,137	72%	2,634	Ongoing	590	$ 4.46	
6530 Fitness Room Rental	2,000	-	0%	1,907	1,172	61%	(1,172)	Ongoing			
6610 Pool Facility Rental - Pa	73,000	43,330	59%	27,959	16,829	60%	26,501	Ongoing			
6640 General Lap Pool Rental	67,000	86,901	130%	33,547	20,030	60%	66,871	Ongoing			
6710 Egg Dive	4,500	1,955	43%	4,282	3,041	71%	(1,086)	Finalized			
6720 Dogapoolooza	3,950	595	15%	3,826	1,855	48%	(1,260)	Ongoing			
6730 Movie Nights	4,750	2,250	47%	4,737	4,327	91%	(2,077)	Ongoing			
6740 Races/Triathlon	153,750	60,958	40%	152,221	89,920	59%	(28,962)	Ongoing	1745	$ (16.60)	
6800 Daycare - Aquatics & Fitn	15,000	9,323	62%	57,356	43,900	77%	(34,577)	Ongoing			
7000 Recreation - General	2,500	876		112,583	81,513	72%	(80,637)	Ongoing	N/A		
7110 TeamSportsYth-JrJazzRec	188,000	104,555	56%	187,490	106,765	57%	(2,211)	Ongoing	1922	$ (1.15)	
7115 TeamSportsYth-JrJazzComp	74,000	21,740	29%	73,921	36,887	50%	(15,147)	Ongoing	41	$ (369.45)	/team
7120 TeamSportsYth-Soccer	100,000	109,329	109%	88,437	73,078	83%	36,251	Ongoing	1614	$ 22.46	
7130 TeamSportsYth-FlagFootbal	85,000	99,283	117%	84,596	76,314	90%	22,968	Ongoing	1090	$ 21.07	
7140 TeamSportsYth-SpringBaseb	25,500	27,918	109%	24,693	24,815	100%	3,103	Finalized	355	$ 8.74	
7150 TeamSportsYth-SummerBaseb	15,000	17,452	116%	14,354	15,285	106%	2,167	Finalized	227	$ 9.55	
7160 TeamSportsYth-Volleyball	39,000	36,560	94%	38,673	25,280	65%	11,280	Ongoing	535	$ 21.08	
7210 TeamSportsAdult-MensBsktb	33,250	6,989	21%	32,336	12,517	39%	(5,528)	Ongoing	74	$ (74.71)	
7211 TeamSportsAdult-WomensBsk	-	-		-	-		0	Ongoing	N/A		
7220 TeamSportsAdult-MensSoftb	9,200	4,627	50%	9,198	7,453	81%	(2,826)	Ongoing	8	$ (353.25)	/team
7230 TeamSportsAdult-CoedSoftb	9,200	-	0%	9,184	2,439	27%	(2,439)	Ongoing	0	#DIV/0!	/team
7240 TeamSportsAdult-WomensVol	11,600	25	0%	11,496	5,557	48%	(5,532)	Ongoing			/team
7300 Adaptive Sports	2,500	870	35%	3,023	1,728	57%	(858)	Ongoing	30	$ (28.58)	
7410 Pickleball Camp	13,000	15,863	122%	16,781	12,352	74%	3,511	More Exp.	231	$ 15.20	
7420 Tennis Camp	18,000	19,923	111%	22,784	21,500	94%	(1,577)	More Exp.	279	$ (5.65)	
7430 Sports and Fitness Camp	10,500	7,565	72%	16,018	10,745	67%	(3,180)	More Exp.	126	$ (25.24)	
8000 Ice Rink Facility - Gener	450,300	263,511	59%	705,295	482,749	68%	(219,238)	Ongoing	N/A		
8110 Ice Rink Rentals - Hockey	200,000	107,082	54%	33,950	29,145	86%	77,937	Ongoing			
8120 Ice Rink Rentals -Figure	20,000	5,009	25%	3,259	2,130	65%	2,879	Ongoing			
8130 Ice Rink Rentals - Full R	4,750	2,133	45%	4,748	2,875	61%	(742)	Ongoing			
8135 Ice Rink Rentals - Ice Pa	5,500	2,210	40%	1,122	693	62%	1,517	Ongoing			
8200 Learn to Skate	60,000	34,388	57%	28,232	19,615	69%	14,773	Ongoing	658	$ 22.45	
8300 Freestyle Sessions	52,000	31,572	61%	36,110	19,783	55%	11,788	Ongoing	5979	$ 1.97	
8400 Ice Ribbon Facility	140,250	64,250	46%	100,933	62,406	62%	1,843	Ongoing	7062	$ 0.26	
8700 Special Events - Ice	5,000	-	0%	-	-		0	Ongoing			
8800 Daycare-Ice	2,500	1,645	66%	7,971	6,626	83%	(4,981)	Ongoing			
9000 General Operating	2,071,786	430,039	21%	1,527,493	860,231	56%	(430,192)	Ongoing	N/A		
9100 Debt Serivce	1,247,791	176,220	14%	1,256,717	658	0%	175,562	Ongoing	N/A		
9200 Maintenance	-	-		130,447	78,445	60%	(78,445)	Ongoing	N/A		
SDRD in total	8,029,327	3,708,489	46%	7,901,989	4,202,693	53%	(494,204)				

Activity/Program Status Highlight Legend:

Programs/activities not yet complete for 2025 and additional revenue & expense expected

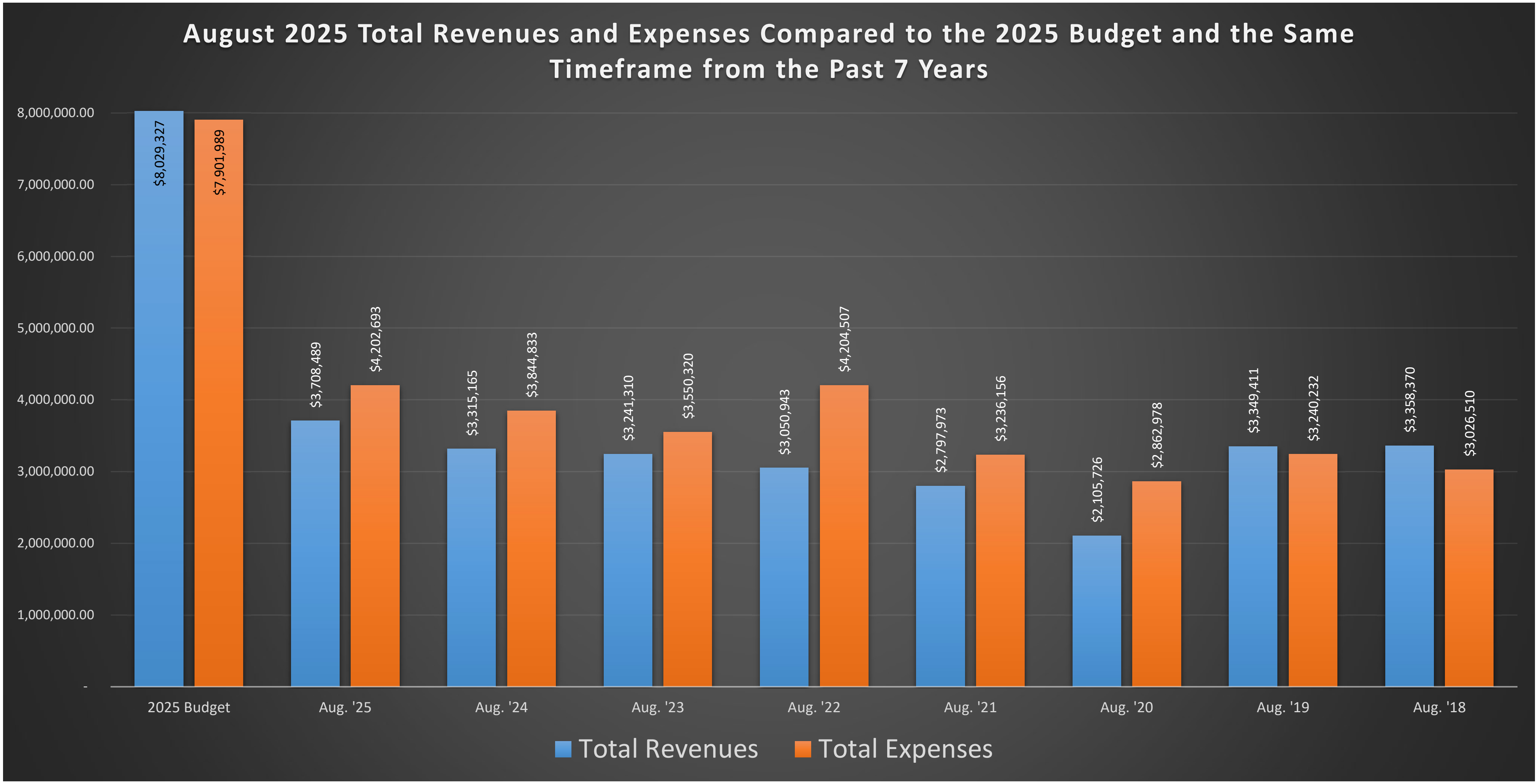
Programs/activities are finished and no further 2025 revenue is expected. There will still be additional expense.

Programs/activities are finished and no further 2025 revenue or part-time wage expenses expected. There will still be additional full-time personnel expense.

2025 YTD Net Income/(Loss) Compared to 2024

Aug. '24 Revenues & Expenses Compared to '25

	Aug. 2025 YTD Net Income/(loss)	Aug. 2024 YTD Net Income/(loss)	Aug. 2024 YTD Revenues	'25 Revenue Incr./(Decr.) from '24	Aug. 2024 YTD Expenses	'25 Expense Incr./(Decr.) from '24
6000 Aquatics & Fitness - Gene	$ 100,175	$ 176,649	$ 1,476,466	$ 8,366	$ 1,299,817	$ 84,841
6110 Group Swim Lessons	10,133	7,032	150,484	29,708	143,452	26,607
6120 Private Swim Lessons	4,393	4,269	25,927	3,583	21,658	3,459
6210 Swim Team - Recreation	4,070	14,881	68,086	(7,304)	53,205	3,507
6250 Swim Team - Competitive	(12,629)	(14,981)	53,835	7,959	68,816	5,607
6300 Masters Swim Team	5,759	4,923	13,328	925	8,405	88
6400 Water Polo	(5,271)	(25,690)	30,495	(12,928)	56,185	(33,347)
6500 Fitness Programs/Lessons	(143,567)	(143,307)	-	-	143,307	260
6510 Fitness Classes - Special	3,818	5,079	14,758	(1,913)	9,679	(652)
6520 Personal Trainers	2,634	127	43,646	6,125	43,519	3,618
6530 Fitness Room Rental	(1,172)	(1,169)	-	-	1,169	3
6610 Pool Facility Rental - Pa	26,501	27,415	45,432	(2,101)	18,017	(1,188)
6640 General Lap Pool Rental	66,871	(16,005)	5,905	80,996	21,910	(1,881)
6710 Egg Dive	(1,086)	(2,428)	1,728	227	4,156	(1,115)
6720 Dogapoolooza	(1,260)	(2,957)	342	253	3,299	(1,444)
6730 Movie Nights	(2,077)	(5,206)	2,000	250	7,206	(2,879)
6740 Races/Triathlon	(28,962)	(41,683)	64,702	(3,744)	106,385	(16,465)
6800 Daycare - Aquatics & Fitn	(34,577)	(20,750)	6,557	2,765	27,307	16,593
7000 Recreation - General	(80,637)	(39,759)	1,281	(405)	41,040	40,473
7110 TeamSportsYth-JrJazzRec	(2,211)	(9,489)	81,378	23,177	90,867	15,898
7115 TeamSportsYth-JrJazzComp	(15,147)	(36,202)	16,294	5,446	52,495	(15,608)
7120 TeamSportsYth-Soccer	36,251	47,205	96,803	12,527	49,597	23,481
7130 TeamSportsYth-FlagFootbal	22,968	20,710	80,566	18,717	59,856	16,459
7140 TeamSportsYth-SpringBaseb	3,103	3,575	20,076	7,842	16,501	8,315
7150 TeamSportsYth-SummerBaseb	2,167	2,422	12,347	5,105	9,925	5,360
7160 TeamSportsYth-Volleyball	11,280	6,740	32,983	3,577	26,243	(963)
7210 TeamSportsAdult-MensBsktb	(5,528)	(12,271)	6,804	185	19,075	(6,557)
7211 TeamSportsAdult-WomensBsk	-	(394)	-	-	394	(394)
7220 TeamSportsAdult-MensSoftb	(2,826)	3,305	8,995	(4,368)	5,690	1,763
7230 TeamSportsAdult-CoedSoftb	(2,439)	(6,285)	-	-	6,285	(3,846)
7240 TeamSportsAdult-WomensVol	(5,532)	(4,136)	2,952	(2,927)	7,088	(1,531)
7300 Adaptive Sports	(858)	(1,792)	63	807	1,855	(127)
7410 Pickleball Camp	3,511	(7,578)	9,053	6,810	16,630	(4,278)
7420 Tennis Camp	(1,577)	(8,905)	12,478	7,445	21,383	117
7430 Sports and Fitness Camp	(3,180)	(6,940)	6,719	846	13,659	(2,914)
8000 Ice Rink Facility - Gener	(219,238)	(9,987)	257,795	5,716	267,781	214,968
8110 Ice Rink Rentals - Hockey	77,937	59,072	80,805	26,277	21,733	7,412
8120 Ice Rink Rentals -Figure	2,879	(1,452)	175	4,834	1,627	503
8130 Ice Rink Rentals - Full R	(742)	(1,816)	1,065	1,068	2,881	(6)
8135 Ice Rink Rentals - Ice Pa	1,517	1,434	2,130	80	696	(3)
8200 Learn to Skate	14,773	5,242	21,467	12,921	16,225	3,390
8300 Freestyle Sessions	11,788	(809)	24,456	7,116	25,265	(5,482)
8400 Ice Ribbon Facility	1,843	(15,276)	49,496	14,754	64,771	(2,365)
8700 Special Events - Ice	-	(702)	-	-	702	(702)
8800 Daycare-Ice	(4,981)	(2,363)	1,157	488	3,520	3,106
9000 General Operating	(430,192)	(495,085)	367,427	62,611	862,513	(2,282)
9100 Debt Serivce	175,562	92,303	116,711	59,509	24,408	(23,750)
9200 Maintenance	(78,445)	(76,636)	-	-	76,636	1,809
SDRD in total	$ (494,204)	$ (529,667)	$ 3,315,165	$ 393,324	$ 3,844,833	$ 357,860



August 2025 Total Revenues and Expenses Compared to the 2025 Budget and the Same Timeframe from the Past 7 Years
8,000,000.00
7,000,000.00
6,000,000.00
5,000,000.00
4,000,000.00
3,000,000.00
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$8,029,327
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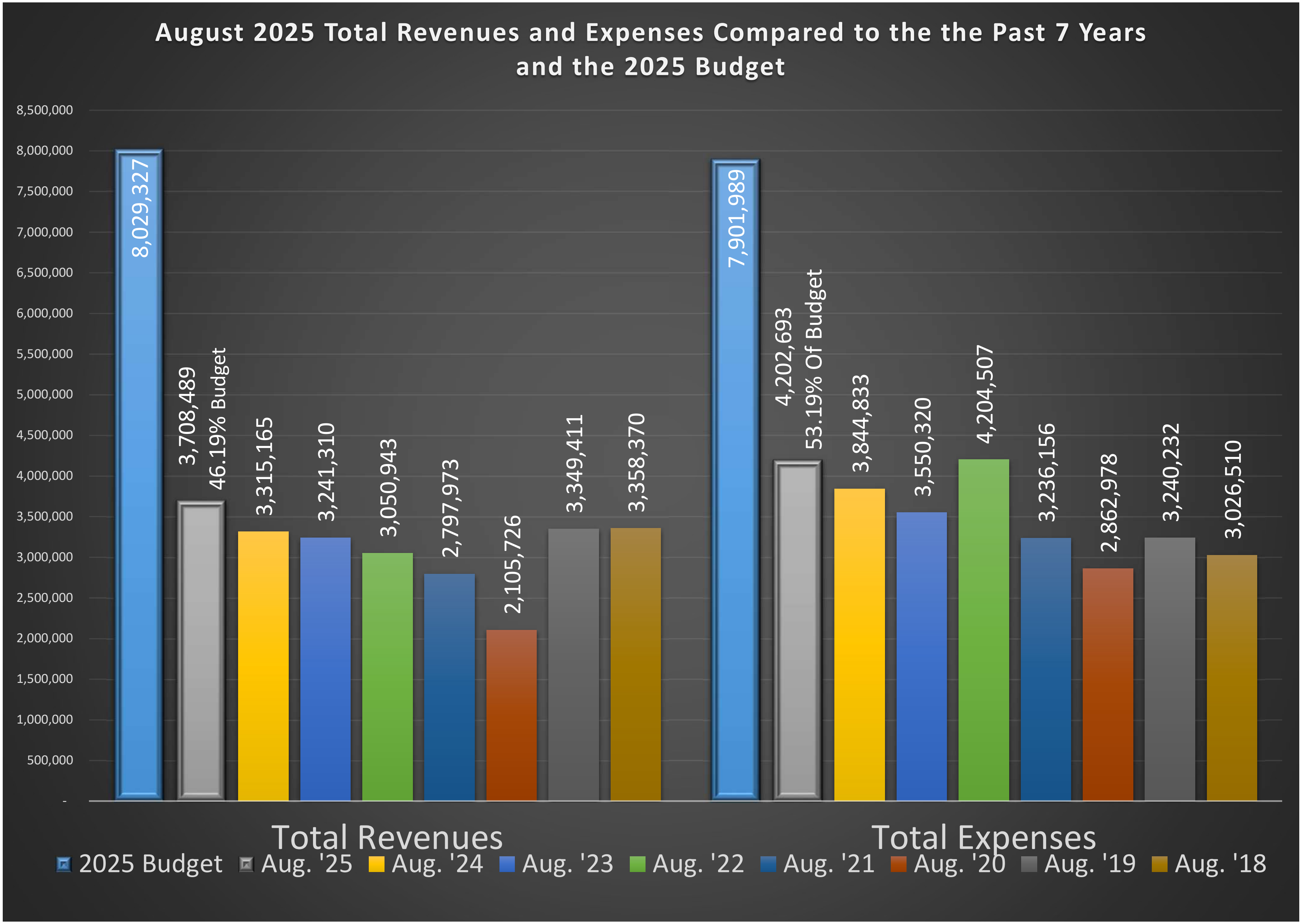
$3,241,310
$3,550,320
$3,050,943
$4,204,507
$2,797,973
$3,236,156
$2,105,726
$2,862,978
$3,349,411
$3,240,232
$3,358,370
$3,026,510
2025 Budget
Aug. '25
Aug. '24
Aug. '23
Aug. '22
Aug. '21
Aug. '20
Aug. '19
Aug. '18
Total Revenues
Total Expenses



August 2025 Total Revenues and Expenses Compared to the the Past 7 Years and the 2025 Budget
8,500,000
8,000,000
7,500,000
7,000,000
6,500,000
6,000,000
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8,029,327
3,708,489
46.19% Budget
3,315,165
3,241,310
3,050,943
2,797,973
2,105,726
3,349,411
3,358,370
7,901,989
4,202,693
53.19% Of Budget
3,844,833
3,550,320
4,204,507
3,236,156
2,862,978
3,240,232
3,026,510
Total Revenues
Total Expenses
2025 Budget
Aug. '25
Aug. '24
Aug. '23
Aug. '22
Aug. '21
Aug. '20
Aug. '19
Aug. '18

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6000 Aquatics & Fitness - General							
30 OpRev-ChargeforServc	-2,166,000.00	-2,166,000.00	-1,479,279.93	-177,066.39	0.00	-686,720.07	68.3%
31 OpRev-Sponsor/Donat.	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%
32 OpRev-Merch&Concess.	-7,500.00	-7,500.00	-3,300.01	-980.58	0.00	-4,199.99	44.0%
33 OpRev-Miscellaneous	-3,500.00	-3,500.00	-2,252.40	0.00	0.00	-1,247.60	64.4%
41 OpEx-Personnel	1,442,834.00	1,442,834.00	980,859.03	180,560.41	0.00	461,974.97	68.0%
42 OpEx-Op&AdminServc	190,500.00	190,500.00	118,157.09	12,715.91	0.00	72,342.91	62.0%
43 OpEx-Facility&Proper	176,000.00	176,000.00	124,655.10	16,853.74	0.00	51,344.90	70.8%
44 OpEx-ProfessionalSer	109,000.00	109,000.00	101,315.75	554.00	0.00	7,684.25	93.0%
55 CAPITAL PROJECTS	329,000.00	329,000.00	59,670.75	0.00	0.00	269,329.25	18.1%
TOTAL Aquatics & Fitness - Genera	65,334.00	65,334.00	-100,174.62	32,637.09	0.00	165,508.62	-153.3%
TOTAL REVENUES	-2,182,000.00	-2,182,000.00	-1,484,832.34	-178,046.97	0.00	-697,167.66	
TOTAL EXPENSES	2,247,334.00	2,247,334.00	1,384,657.72	210,684.06	0.00	862,676.28	
6110 Group Swim Lessons							
30 OpRev-ChargeforServc	-215,000.00	-215,000.00	-180,192.12	-13,057.87	0.00	-34,807.88	83.8%
41 OpEx-Personnel	191,653.00	191,653.00	166,043.17	34,276.66	0.00	25,609.83	86.6%
42 OpEx-Op&AdminServc	2,400.00	2,400.00	4,015.85	1,127.15	0.00	-1,615.85	167.3%
43 OpEx-Facility&Proper	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
TOTAL Group Swim Lessons	-19,947.00	-19,947.00	-10,133.10	22,345.94	0.00	-9,813.90	50.8%
TOTAL REVENUES	-215,000.00	-215,000.00	-180,192.12	-13,057.87	0.00	-34,807.88	
TOTAL EXPENSES							

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	195,053.00	195,053.00	170,059.02	35,403.81	0.00	24,993.98	
6120 Private Swim Lessons							
30 OpRev-ChargeforServc	-39,000.00	-39,000.00	-29,510.00	-2,808.00	0.00	-9,490.00	75.7%
41 OpEx-Personnel	33,230.00	33,230.00	25,101.71	5,660.24	0.00	8,128.29	75.5%
42 OpEx-Op&AdminServc	50.00	50.00	15.27	2.73	0.00	34.73	30.5%
TOTAL Private Swim Lessons	-5,720.00	-5,720.00	-4,393.02	2,854.97	0.00	-1,326.98	76.8%
TOTAL REVENUES	-39,000.00	-39,000.00	-29,510.00	-2,808.00	0.00	-9,490.00	
TOTAL EXPENSES	33,280.00	33,280.00	25,116.98	5,662.97	0.00	8,163.02	
6210 Swim Team - Recreation							
30 OpRev-ChargeforServc	-114,000.00	-114,000.00	-60,782.75	-2,874.00	0.00	-53,217.25	53.3%
41 OpEx-Personnel	85,285.00	85,285.00	48,871.29	7,749.89	0.00	36,413.71	57.3%
42 OpEx-Op&AdminServc	17,125.00	17,125.00	7,841.35	19.35	0.00	9,283.65	45.8%
TOTAL Swim Team - Recreation	-11,590.00	-11,590.00	-4,070.11	4,895.24	0.00	-7,519.89	35.1%
TOTAL REVENUES	-114,000.00	-114,000.00	-60,782.75	-2,874.00	0.00	-53,217.25	
TOTAL EXPENSES	102,410.00	102,410.00	56,712.64	7,769.24	0.00	45,697.36	
6250 Swim Team - Competitive							
30 OpRev-ChargeforServc	-98,000.00	-98,000.00	-61,764.45	-3,752.50	0.00	-36,235.55	63.0%
32 OpRev-Merch&Concess.	-250.00	-250.00	-29.00	0.00	0.00	-221.00	11.6%

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	80,643.00	80,643.00	63,231.85	8,447.43	0.00	17,411.15	78.4%
42 OpEx-Op&AdminServc	13,100.00	13,100.00	11,190.88	1,505.19	0.00	1,909.12	85.4%
TOTAL Swim Team - Competitive	-4,507.00	-4,507.00	12,629.28	6,200.12	0.00	-17,136.28	-280.2%
TOTAL REVENUES	-98,250.00	-98,250.00	-61,793.45	-3,752.50	0.00	-36,456.55	
TOTAL EXPENSES	93,743.00	93,743.00	74,422.73	9,952.62	0.00	19,320.27	
6300 Masters Swim Team							
30 OpRev-ChargeforServc	-21,000.00	-21,000.00	-14,252.50	-1,558.50	0.00	-6,747.50	67.9%
41 OpEx-Personnel	12,143.00	12,143.00	8,375.30	1,734.53	0.00	3,767.70	69.0%
42 OpEx-Op&AdminServc	2,525.00	2,525.00	117.92	2.31	0.00	2,407.08	4.7%
TOTAL Masters Swim Team	-6,332.00	-6,332.00	-5,759.28	178.34	0.00	-572.72	91.0%
TOTAL REVENUES	-21,000.00	-21,000.00	-14,252.50	-1,558.50	0.00	-6,747.50	
TOTAL EXPENSES	14,668.00	14,668.00	8,493.22	1,736.84	0.00	6,174.78	
6400 Water Polo							
30 OpRev-ChargeforServc	-51,500.00	-51,500.00	-17,567.00	0.00	0.00	-33,933.00	34.1%
41 OpEx-Personnel	23,387.00	23,387.00	8,840.50	882.26	0.00	14,546.50	37.8%
42 OpEx-Op&AdminServc	28,000.00	28,000.00	13,997.77	2.49	0.00	14,002.23	50.0%
TOTAL Water Polo	-113.00	-113.00	5,271.27	884.75	0.00	-5,384.27	-4664.8%
TOTAL REVENUES	-51,500.00	-51,500.00	-17,567.00	0.00	0.00	-33,933.00	
TOTAL EXPENSES	51,387.00	51,387.00	22,838.27	884.75	0.00	28,548.73	

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

6500 Fitness Programs/Lessons	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6500 Fitness Programs/Lessons							
41 OpEx-Personnel	209,665.00	209,665.00	141,884.73	24,319.88	0.00	67,780.27	67.7%
42 OpEx-Op&AdminServc	2,500.00	2,500.00	1,565.72	0.00	0.00	934.28	62.6%
43 OpEx-Facility&Proper	1,500.00	1,500.00	116.90	116.90	0.00	1,383.10	7.8%
TOTAL Fitness Programs/Lessons	213,665.00	213,665.00	143,567.35	24,436.78	0.00	70,097.65	67.2%
TOTAL EXPENSES	213,665.00	213,665.00	143,567.35	24,436.78	0.00	70,097.65	
6510 Fitness Classes - Specialty							
30 OpRev-ChargeforServc	-18,500.00	-18,500.00	-12,845.50	0.00	0.00	-5,654.50	69.4%
41 OpEx-Personnel	13,414.00	13,414.00	7,130.16	1,182.27	0.00	6,283.84	53.2%
42 OpEx-Op&AdminServc	4,025.00	4,025.00	1,897.18	4.47	0.00	2,127.82	47.1%
TOTAL Fitness Classes - Specialty	-1,061.00	-1,061.00	-3,818.16	1,186.74	0.00	2,757.16	359.9%
TOTAL REVENUES	-18,500.00	-18,500.00	-12,845.50	0.00	0.00	-5,654.50	
TOTAL EXPENSES	17,439.00	17,439.00	9,027.34	1,186.74	0.00	8,411.66	
6520 Personal Trainers							
30 OpRev-ChargeforServc	-70,000.00	-70,000.00	-49,771.00	-4,287.00	0.00	-20,229.00	71.1%
41 OpEx-Personnel	65,306.00	65,306.00	47,111.21	6,423.41	0.00	18,194.79	72.1%
42 OpEx-Op&AdminServc	25.00	25.00	25.67	4.59	0.00	-0.67	102.7%

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Personal Trainers	-4,669.00	-4,669.00	-2,634.12	2,141.00	0.00	-2,034.88	56.4%
TOTAL REVENUES	-70,000.00	-70,000.00	-49,771.00	-4,287.00	0.00	-20,229.00	
TOTAL EXPENSES	65,331.00	65,331.00	47,136.88	6,428.00	0.00	18,194.12	
6530 Fitness Room Rental							
30 OpRev-ChargeforServc	-2,000.00	-2,000.00	0.00	0.00	0.00	-2,000.00	.0%
41 OpEx-Personnel	1,897.00	1,897.00	1,168.55	192.66	0.00	728.45	61.6%
42 OpEx-Op&AdminServc	10.00	10.00	3.52	0.63	0.00	6.48	35.2%
TOTAL Fitness Room Rental	-93.00	-93.00	1,172.07	193.29	0.00	-1,265.07	-1260.3%
TOTAL REVENUES	-2,000.00	-2,000.00	0.00	0.00	0.00	-2,000.00	
TOTAL EXPENSES	1,907.00	1,907.00	1,172.07	193.29	0.00	734.93	
6610 Pool Facility Rental - Parties							
30 OpRev-ChargeforServc	-73,000.00	-73,000.00	-43,330.05	-1,334.00	0.00	-29,669.95	59.4%
41 OpEx-Personnel	27,944.00	27,944.00	16,813.20	4,164.48	0.00	11,130.80	60.2%
42 OpEx-Op&AdminServc	15.00	15.00	15.77	2.82	0.00	-0.77	105.1%
TOTAL Pool Facility Rental - Part	-45,041.00	-45,041.00	-26,501.08	2,833.30	0.00	-18,539.92	58.8%
TOTAL REVENUES	-73,000.00	-73,000.00	-43,330.05	-1,334.00	0.00	-29,669.95	
TOTAL EXPENSES	27,959.00	27,959.00	16,828.97	4,167.30	0.00	11,130.03	
6640 General Lap Pool Rental							

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6640 General Lap Pool Rental	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-67,000.00	-67,000.00	-86,901.00	-3,681.00	0.00	19,901.00	129.7%
41 OpEx-Personnel	24,547.00	24,547.00	17,293.55	1,988.67	0.00	7,253.45	70.5%
42 OpEx-Op&AdminServc	8,000.00	8,000.00	2,736.13	6.66	0.00	5,263.87	34.2%
43 OpEx-Facility&Proper	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
TOTAL General Lap Pool Rental	-33,453.00	-33,453.00	-66,871.32	-1,685.67	0.00	33,418.32	199.9%
TOTAL REVENUES	-67,000.00	-67,000.00	-86,901.00	-3,681.00	0.00	19,901.00	
TOTAL EXPENSES	33,547.00	33,547.00	20,029.68	1,995.33	0.00	13,517.32	
6710 Egg Dive							
30 OpRev-ChargeforServc	-3,750.00	-3,750.00	-1,955.39	0.00	0.00	-1,794.61	52.1%
31 OpRev-Sponsor/Donat.	-750.00	-750.00	0.00	0.00	0.00	-750.00	.0%
41 OpEx-Personnel	3,832.00	3,832.00	2,513.81	298.80	0.00	1,318.19	65.6%
42 OpEx-Op&AdminServc	450.00	450.00	527.38	0.96	0.00	-77.38	117.2%
TOTAL Egg Dive	-218.00	-218.00	1,085.80	299.76	0.00	-1,303.80	-498.1%
TOTAL REVENUES	-4,500.00	-4,500.00	-1,955.39	0.00	0.00	-2,544.61	
TOTAL EXPENSES	4,282.00	4,282.00	3,041.19	299.76	0.00	1,240.81	
6720 Dogapoolooza							
30 OpRev-ChargeforServc	-3,200.00	-3,200.00	-594.97	-594.97	0.00	-2,605.03	18.6%
31 OpRev-Sponsor/Donat.	-750.00	-750.00	0.00	0.00	0.00	-750.00	.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	3,706.00	3,706.00	1,849.17	336.73	0.00	1,856.83	49.9%
42 OpEx-Op&AdminServc	120.00	120.00	5.35	0.96	0.00	114.65	4.5%
TOTAL Dogapoolooza	-124.00	-124.00	1,259.55	-257.28	0.00	-1,383.55	-1015.8%
TOTAL REVENUES	-3,950.00	-3,950.00	-594.97	-594.97	0.00	-3,355.03	
TOTAL EXPENSES	3,826.00	3,826.00	1,854.52	337.69	0.00	1,971.48	
6730 Movie Nights							
31 OpRev-Sponsor/Donat.	-4,750.00	-4,750.00	-2,250.00	0.00	0.00	-2,500.00	47.4%
41 OpEx-Personnel	3,237.00	3,237.00	2,582.00	558.01	0.00	655.00	79.8%
42 OpEx-Op&AdminServc	1,500.00	1,500.00	1,745.02	0.90	0.00	-245.02	116.3%
TOTAL Movie Nights	-13.00	-13.00	2,077.02	558.91	0.00	-2,090.02	-15977.1%
TOTAL REVENUES	-4,750.00	-4,750.00	-2,250.00	0.00	0.00	-2,500.00	
TOTAL EXPENSES	4,737.00	4,737.00	4,327.02	558.91	0.00	409.98	
6740 Races/Triathlon							
30 OpRev-ChargeforServc	-143,750.00	-143,750.00	-56,855.50	-7,249.00	0.00	-86,894.50	39.6%
31 OpRev-Sponsor/Donat.	-10,000.00	-10,000.00	-4,102.00	0.00	0.00	-5,898.00	41.0%
41 OpEx-Personnel	84,221.00	84,221.00	55,048.30	11,029.95	0.00	29,172.70	65.4%
42 OpEx-Op&AdminServc	68,000.00	68,000.00	34,871.57	5,783.87	0.00	33,128.43	51.3%
TOTAL Races/Triathlon	-1,529.00	-1,529.00	28,962.37	9,564.82	0.00	-30,491.37	-1894.2%
TOTAL REVENUES	-153,750.00	-153,750.00	-60,957.50	-7,249.00	0.00	-92,792.50	
TOTAL EXPENSES							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	152,221.00	152,221.00	89,919.87	16,813.82	0.00	62,301.13	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc	-15,000.00	-15,000.00	-9,322.96	-1,294.58	0.00	-5,677.04	62.2%
41 OpEx-Personnel	55,231.00	55,231.00	42,073.81	7,651.70	0.00	13,157.19	76.2%
42 OpEx-Op&AdminServc	2,125.00	2,125.00	1,826.25	4.35	0.00	298.75	85.9%
TOTAL Daycare - Aquatics & Fitnes	42,356.00	42,356.00	34,577.10	6,361.47	0.00	7,778.90	81.6%
TOTAL REVENUES	-15,000.00	-15,000.00	-9,322.96	-1,294.58	0.00	-5,677.04	
TOTAL EXPENSES	57,356.00	57,356.00	43,900.06	7,656.05	0.00	13,455.94	
7000 Recreation - General							
33 OpRev-Miscellaneous	-2,500.00	-2,500.00	-875.90	0.00	0.00	-1,624.10	35.0%
41 OpEx-Personnel	25,633.00	25,633.00	14,480.04	2,792.08	0.00	11,152.96	56.5%
42 OpEx-Op&AdminServc	38,650.00	38,650.00	24,932.30	2,577.69	0.00	13,717.70	64.5%
43 OpEx-Facility&Proper	3,300.00	3,300.00	4,160.93	-2,793.99	0.00	-860.93	126.1%
44 OpEx-ProfessionalSer	45,000.00	45,000.00	37,940.00	19,520.00	0.00	7,060.00	84.3%
TOTAL Recreation - General	110,083.00	110,083.00	80,637.37	22,095.78	0.00	29,445.63	73.3%
TOTAL REVENUES	-2,500.00	-2,500.00	-875.90	0.00	0.00	-1,624.10	
TOTAL EXPENSES	112,583.00	112,583.00	81,513.27	22,095.78	0.00	31,069.73	
7110 TeamSportsYth-JrJazzRec							

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7110 TeamSportsYth-JrJazzRec	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-186,000.00	-186,000.00	-104,554.56	0.00	0.00	-81,445.44	56.2%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	0.00	0.00	0.00	-2,000.00	.0%
41 OpEx-Personnel	127,365.00	127,365.00	76,037.36	5,936.83	0.00	51,327.64	59.7%
42 OpEx-Op&AdminServc	60,125.00	60,125.00	30,727.72	14.25	0.00	29,397.28	51.1%
TOTAL TeamSportsYth-JrJazzRec	-510.00	-510.00	2,210.52	5,951.08	0.00	-2,720.52	-433.4%
TOTAL REVENUES	-188,000.00	-188,000.00	-104,554.56	0.00	0.00	-83,445.44	
TOTAL EXPENSES	187,490.00	187,490.00	106,765.08	5,951.08	0.00	80,724.92	

7115 TeamSportsYth-JrJazzComp	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-74,000.00	-74,000.00	-21,740.00	0.00	0.00	-52,260.00	29.4%
41 OpEx-Personnel	71,921.00	71,921.00	35,911.16	3,140.57	0.00	36,009.84	49.9%
42 OpEx-Op&AdminServc	2,000.00	2,000.00	976.32	4.80	0.00	1,023.68	48.8%
TOTAL TeamSportsYth-JrJazzComp	-79.00	-79.00	15,147.48	3,145.37	0.00	-15,226.48	-19174.0%
TOTAL REVENUES	-74,000.00	-74,000.00	-21,740.00	0.00	0.00	-52,260.00	
TOTAL EXPENSES	73,921.00	73,921.00	36,887.48	3,145.37	0.00	37,033.52	

7120 TeamSportsYth-Soccer	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-85,000.00	-85,000.00	-97,329.00	109.00	0.00	12,329.00	114.5%
31 OpRev-Sponsor/Donat.	-15,000.00	-15,000.00	-12,000.00	0.00	0.00	-3,000.00	80.0%
41 OpEx-Personnel	60,187.00	60,187.00	42,648.90	7,645.97	0.00	17,538.10	70.9%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	27,050.00	27,050.00	28,772.15	15.18	0.00	-1,722.15	106.4%
43 OpEx-Facility&Proper	1,200.00	1,200.00	1,656.98	0.00	0.00	-456.98	138.1%
TOTAL TeamSportsYth-Soccer	-11,563.00	-11,563.00	-36,250.97	7,770.15	0.00	24,687.97	313.5%
TOTAL REVENUES	-100,000.00	-100,000.00	-109,329.00	109.00	0.00	9,329.00	
TOTAL EXPENSES	88,437.00	88,437.00	73,078.03	7,661.15	0.00	15,358.97	

7130 TeamSportsYth-FlagFootball

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-83,000.00	-83,000.00	-99,282.53	850.00	0.00	16,282.53	119.6%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	0.00	0.00	0.00	-2,000.00	.0%
41 OpEx-Personnel	53,566.00	53,566.00	39,062.76	5,954.58	0.00	14,503.24	72.9%
42 OpEx-Op&AdminServc	30,030.00	30,030.00	35,795.33	3.27	0.00	-5,765.33	119.2%
43 OpEx-Facility&Proper	1,000.00	1,000.00	1,456.26	0.00	0.00	-456.26	145.6%
TOTAL TeamSportsYth-FlagFootball	-404.00	-404.00	-22,968.18	6,807.85	0.00	22,564.18	5685.2%
TOTAL REVENUES	-85,000.00	-85,000.00	-99,282.53	850.00	0.00	14,282.53	
TOTAL EXPENSES	84,596.00	84,596.00	76,314.35	5,957.85	0.00	8,281.65	

7140 TeamSportsYth-SpringBaseball

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-23,000.00	-23,000.00	-25,149.00	0.00	0.00	2,149.00	109.3%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	-2,000.00	0.00	0.00	0.00	100.0%
32 OpRev-Merch&Concess.	-500.00	-500.00	-769.47	0.00	0.00	269.47	153.9%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	15,978.00	15,978.00	17,242.63	861.51	0.00	-1,264.63	107.9%
42 OpEx-Op&AdminServc	8,215.00	8,215.00	6,850.34	2.31	0.00	1,364.66	83.4%
43 OpEx-Facility&Proper	500.00	500.00	722.52	0.00	0.00	-222.52	144.5%
TOTAL TeamSportsYth-SpringBasebal	-807.00	-807.00	-3,102.98	863.82	0.00	2,295.98	384.5%
TOTAL REVENUES	-25,500.00	-25,500.00	-27,918.47	0.00	0.00	2,418.47	
TOTAL EXPENSES	24,693.00	24,693.00	24,815.49	863.82	0.00	-122.49	
7150 TeamSportsYth-SummerBaseball							
30 OpRev-ChargeforServc	-13,000.00	-13,000.00	-13,390.00	-56.00	0.00	390.00	103.0%
31 OpRev-Sponsor/Donat.	-1,000.00	-1,000.00	-3,000.00	0.00	0.00	2,000.00	300.0%
32 OpRev-Merch&Concess.	-1,000.00	-1,000.00	-1,062.13	0.00	0.00	62.13	106.2%
41 OpEx-Personnel	10,094.00	10,094.00	10,080.13	678.54	0.00	13.87	99.9%
42 OpEx-Op&AdminServc	4,260.00	4,260.00	5,004.73	25.78	0.00	-744.73	117.5%
43 OpEx-Facility&Proper	0.00	0.00	200.00	0.00	0.00	-200.00	100.0%
TOTAL TeamSportsYth-SummerBasebal	-646.00	-646.00	-2,167.27	648.32	0.00	1,521.27	335.5%
TOTAL REVENUES	-15,000.00	-15,000.00	-17,452.13	-56.00	0.00	2,452.13	
TOTAL EXPENSES	14,354.00	14,354.00	15,284.86	704.32	0.00	-930.86	
7160 TeamSportsYth-Volleyball							
30 OpRev-ChargeforServc	-35,000.00	-35,000.00	-36,560.00	161.00	0.00	1,560.00	104.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
31 OpRev-Sponsor/Donat.	-4,000.00	-4,000.00	0.00	0.00	0.00	-4,000.00	.0%
41 OpEx-Personnel	29,173.00	29,173.00	18,710.34	3,114.06	0.00	10,462.66	64.1%
42 OpEx-Op&AdminServc	9,500.00	9,500.00	6,569.45	2,270.78	0.00	2,930.55	69.2%
TOTAL TeamSportsYth-Volleyball	-327.00	-327.00	-11,280.21	5,545.84	0.00	10,953.21	3449.6%
TOTAL REVENUES	-39,000.00	-39,000.00	-36,560.00	161.00	0.00	-2,440.00	
TOTAL EXPENSES	38,673.00	38,673.00	25,279.79	5,384.84	0.00	13,393.21	
7210 TeamSportsAdult-MensBsktball							
30 OpRev-ChargeforServc	-33,250.00	-33,250.00	-6,989.00	-1,173.00	0.00	-26,261.00	21.0%
41 OpEx-Personnel	30,811.00	30,811.00	11,848.42	1,139.71	0.00	18,962.58	38.5%
42 OpEx-Op&AdminServc	1,525.00	1,525.00	669.06	211.62	0.00	855.94	43.9%
TOTAL TeamSportsAdult-MensBsktbal	-914.00	-914.00	5,528.48	178.33	0.00	-6,442.48	-604.9%
TOTAL REVENUES	-33,250.00	-33,250.00	-6,989.00	-1,173.00	0.00	-26,261.00	
TOTAL EXPENSES	32,336.00	32,336.00	12,517.48	1,351.33	0.00	19,818.52	
7220 TeamSportsAdult-MensSoftball							
30 OpRev-ChargeforServc	-9,200.00	-9,200.00	-4,627.00	-959.00	0.00	-4,573.00	50.3%
41 OpEx-Personnel	6,498.00	6,498.00	4,686.02	1,430.36	0.00	1,811.98	72.1%
42 OpEx-Op&AdminServc	500.00	500.00	682.44	308.71	0.00	-182.44	136.5%
43 OpEx-Facility&Proper	700.00	700.00	572.56	0.00	0.00	127.44	81.8%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
44 OpEx-ProfessionalSer	1,500.00	1,500.00	1,512.00	0.00	0.00	-12.00	100.8%
TOTAL TeamSportsAdult-MensSoftbal	-2.00	-2.00	2,826.02	780.07	0.00	-2,828.02	-141301.0%
TOTAL REVENUES	-9,200.00	-9,200.00	-4,627.00	-959.00	0.00	-4,573.00	
TOTAL EXPENSES	9,198.00	9,198.00	7,453.02	1,739.07	0.00	1,744.98	
7230 TeamSportsAdult-CoedSoftball							
30 OpRev-ChargeforServc	-9,200.00	-9,200.00	0.00	0.00	0.00	-9,200.00	.0%
41 OpEx-Personnel	6,334.00	6,334.00	1,934.84	317.33	0.00	4,399.16	30.5%
42 OpEx-Op&AdminServc	500.00	500.00	4.53	0.81	0.00	495.47	.9%
43 OpEx-Facility&Proper	500.00	500.00	500.00	0.00	0.00	0.00	100.0%
44 OpEx-ProfessionalSer	1,850.00	1,850.00	0.00	0.00	0.00	1,850.00	.0%
TOTAL TeamSportsAdult-CoedSoftbal	-16.00	-16.00	2,439.37	318.14	0.00	-2,455.37	-15246.1%
TOTAL REVENUES	-9,200.00	-9,200.00	0.00	0.00	0.00	-9,200.00	
TOTAL EXPENSES	9,184.00	9,184.00	2,439.37	318.14	0.00	6,744.63	
7240 TeamSportsAdult-WomensVolleyba							
30 OpRev-ChargeforServc	-11,600.00	-11,600.00	-25.00	0.00	0.00	-11,575.00	.2%
41 OpEx-Personnel	10,896.00	10,896.00	5,244.51	823.18	0.00	5,651.49	48.1%
42 OpEx-Op&AdminServc	600.00	600.00	312.45	2.94	0.00	287.55	52.1%
TOTAL TeamSportsAdult-WomensVolle	-104.00	-104.00	5,531.96	826.12	0.00	-5,635.96	-5319.2%
TOTAL REVENUES	-11,600.00	-11,600.00	-25.00	0.00	0.00	-11,575.00	
TOTAL EXPENSES							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	11,496.00	11,496.00	5,556.96	826.12	0.00	5,939.04	
7300 Adaptive Sports							
30 OpRev-ChargeforServc	-2,000.00	-2,000.00	-870.00	-180.00	0.00	-1,130.00	43.5%
31 OpRev-Sponsor/Donat.	-500.00	-500.00	0.00	0.00	0.00	-500.00	.0%
41 OpEx-Personnel	2,823.00	2,823.00	1,722.80	283.37	0.00	1,100.20	61.0%
42 OpEx-Op&AdminServc	200.00	200.00	4.70	0.84	0.00	195.30	2.4%
TOTAL Adaptive Sports	523.00	523.00	857.50	104.21	0.00	-334.50	164.0%
TOTAL REVENUES	-2,500.00	-2,500.00	-870.00	-180.00	0.00	-1,630.00	
TOTAL EXPENSES	3,023.00	3,023.00	1,727.50	284.21	0.00	1,295.50	
7410 Pickleball Camp							
30 OpRev-ChargeforServc	-13,000.00	-13,000.00	-15,863.00	0.00	0.00	2,863.00	122.0%
41 OpEx-Personnel	16,241.00	16,241.00	12,257.04	3,151.75	0.00	3,983.96	75.5%
42 OpEx-Op&AdminServc	540.00	540.00	95.32	61.37	0.00	444.68	17.7%
TOTAL Pickleball Camp	3,781.00	3,781.00	-3,510.64	3,213.12	0.00	7,291.64	-92.8%
TOTAL REVENUES	-13,000.00	-13,000.00	-15,863.00	0.00	0.00	2,863.00	
TOTAL EXPENSES	16,781.00	16,781.00	12,352.36	3,213.12	0.00	4,428.64	
7420 Tennis Camp							
30 OpRev-ChargeforServc	-18,000.00	-18,000.00	-19,923.00	73.00	0.00	1,923.00	110.7%

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	22,244.00	22,244.00	21,415.66	5,984.50	0.00	828.34	96.3%
42 OpEx-Op&AdminServc	540.00	540.00	83.94	4.32	0.00	456.06	15.5%
TOTAL Tennis Camp	4,784.00	4,784.00	1,576.60	6,061.82	0.00	3,207.40	33.0%
TOTAL REVENUES	-18,000.00	-18,000.00	-19,923.00	73.00	0.00	1,923.00	
TOTAL EXPENSES	22,784.00	22,784.00	21,499.60	5,988.82	0.00	1,284.40	
7430 Sports and Fitness Camp							
30 OpRev-ChargeforServc	-10,500.00	-10,500.00	-7,564.50	78.00	0.00	-2,935.50	72.0%
41 OpEx-Personnel	15,688.00	15,688.00	10,644.15	2,632.61	0.00	5,043.85	67.8%
42 OpEx-Op&AdminServc	330.00	330.00	100.36	1.41	0.00	229.64	30.4%
TOTAL Sports and Fitness Camp	5,518.00	5,518.00	3,180.01	2,712.02	0.00	2,337.99	57.6%
TOTAL REVENUES	-10,500.00	-10,500.00	-7,564.50	78.00	0.00	-2,935.50	
TOTAL EXPENSES	16,018.00	16,018.00	10,744.51	2,634.02	0.00	5,273.49	
8000 Ice Rink Facility - General							
30 OpRev-ChargeforServc	-446,800.00	-446,800.00	-262,754.28	-25,650.71	0.00	-184,045.72	58.8%
32 OpRev-Merch&Concess.	-2,500.00	-2,500.00	-311.35	-152.13	0.00	-2,188.65	12.5%
33 OpRev-Miscellaneous	-1,000.00	-1,000.00	-444.87	0.00	0.00	-555.13	44.5%
41 OpEx-Personnel	292,295.00	292,295.00	189,673.57	43,918.05	0.00	102,621.43	64.9%
42 OpEx-Op&AdminServc	64,000.00	64,000.00	37,733.96	3,766.16	0.00	26,266.04	59.0%

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	26,000.00	26,000.00	25,424.37	5,424.93	0.00	575.63	97.8%
44 OpEx-ProfessionalSer	113,000.00	113,000.00	9,213.25	553.00	0.00	103,786.75	8.2%
55 CAPITAL PROJECTS	210,000.00	210,000.00	220,703.80	0.00	0.00	-10,703.80	105.1%
TOTAL Ice Rink Facility - General	254,995.00	254,995.00	219,238.45	27,859.30	0.00	35,756.55	86.0%
TOTAL REVENUES	-450,300.00	-450,300.00	-263,510.50	-25,802.84	0.00	-186,789.50	
TOTAL EXPENSES	705,295.00	705,295.00	482,748.95	53,662.14	0.00	222,546.05	

8110 Ice Rink Rentals - Hockey

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-200,000.00	-200,000.00	-107,081.75	-13,108.00	0.00	-92,918.25	53.5%
41 OpEx-Personnel	33,925.00	33,925.00	29,101.67	7,820.89	0.00	4,823.33	85.8%
42 OpEx-Op&AdminServc	25.00	25.00	43.54	1.65	0.00	-18.54	174.2%
TOTAL Ice Rink Rentals - Hockey	-166,050.00	-166,050.00	-77,936.54	-5,285.46	0.00	-88,113.46	46.9%
TOTAL REVENUES	-200,000.00	-200,000.00	-107,081.75	-13,108.00	0.00	-92,918.25	
TOTAL EXPENSES	33,950.00	33,950.00	29,145.21	7,822.54	0.00	4,804.79	

8120 Ice Rink Rentals -Figure Skate

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-20,000.00	-20,000.00	-5,008.75	0.00	0.00	-14,991.25	25.0%
41 OpEx-Personnel	3,249.00	3,249.00	2,127.27	877.95	0.00	1,121.73	65.5%
42 OpEx-Op&AdminServc	10.00	10.00	2.85	0.51	0.00	7.15	28.5%
TOTAL Ice Rink Rentals -Figure Sk	-16,741.00	-16,741.00	-2,878.63	878.46	0.00	-13,862.37	17.2%
TOTAL REVENUES	-20,000.00	-20,000.00	-5,008.75	0.00	0.00	-14,991.25	
TOTAL EXPENSES							

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	3,259.00	3,259.00	2,130.12	878.46	0.00	1,128.88	
8130 Ice Rink Rentals - Full Rink							
30 OpRev-ChargeforServc	-4,750.00	-4,750.00	-2,133.00	0.00	0.00	-2,617.00	44.9%
41 OpEx-Personnel	4,723.00	4,723.00	2,869.12	-2,348.03	0.00	1,853.88	60.7%
42 OpEx-Op&AdminServc	25.00	25.00	6.37	1.14	0.00	18.63	25.5%
TOTAL Ice Rink Rentals - Full Rin	-2.00	-2.00	742.49	-2,346.89	0.00	-744.49	-37124.5%
TOTAL REVENUES	-4,750.00	-4,750.00	-2,133.00	0.00	0.00	-2,617.00	
TOTAL EXPENSES	4,748.00	4,748.00	2,875.49	-2,346.89	0.00	1,872.51	
8135 Ice Rink Rentals - Ice Party							
30 OpRev-ChargeforServc	-5,500.00	-5,500.00	-2,210.01	0.00	0.00	-3,289.99	40.2%
41 OpEx-Personnel	1,112.00	1,112.00	690.39	118.90	0.00	421.61	62.1%
42 OpEx-Op&AdminServc	10.00	10.00	2.35	0.42	0.00	7.65	23.5%
TOTAL Ice Rink Rentals - Ice Part	-4,378.00	-4,378.00	-1,517.27	119.32	0.00	-2,860.73	34.7%
TOTAL REVENUES	-5,500.00	-5,500.00	-2,210.01	0.00	0.00	-3,289.99	
TOTAL EXPENSES	1,122.00	1,122.00	692.74	119.32	0.00	429.26	
8200 Learn to Skate							
30 OpRev-ChargeforServc	-60,000.00	-60,000.00	-34,388.00	-3,210.00	0.00	-25,612.00	57.3%
41 OpEx-Personnel	26,717.00	26,717.00	18,758.92	3,135.04	0.00	7,958.08	70.2%

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	1,515.00	1,515.00	856.52	289.31	0.00	658.48	56.5%
TOTAL Learn to Skate	-31,768.00	-31,768.00	-14,772.56	214.35	0.00	-16,995.44	46.5%
TOTAL REVENUES	-60,000.00	-60,000.00	-34,388.00	-3,210.00	0.00	-25,612.00	
TOTAL EXPENSES	28,232.00	28,232.00	19,615.44	3,424.35	0.00	8,616.56	
8300 Freestyle Sessions							
30 OpRev-ChargeforServc	-52,000.00	-52,000.00	-31,571.75	-4,262.50	0.00	-20,428.25	60.7%
41 OpEx-Personnel	35,575.00	35,575.00	19,753.63	4,336.24	0.00	15,821.37	55.5%
42 OpEx-Op&AdminServc	535.00	535.00	29.79	3.33	0.00	505.21	5.6%
TOTAL Freestyle Sessions	-15,890.00	-15,890.00	-11,788.33	77.07	0.00	-4,101.67	74.2%
TOTAL REVENUES	-52,000.00	-52,000.00	-31,571.75	-4,262.50	0.00	-20,428.25	
TOTAL EXPENSES	36,110.00	36,110.00	19,783.42	4,339.57	0.00	16,326.58	
8400 Ice Ribbon Facility							
30 OpRev-ChargeforServc	-140,000.00	-140,000.00	-64,249.54	0.00	0.00	-75,750.46	45.9%
32 OpRev-Merch&Concess.	-250.00	-250.00	0.00	0.00	0.00	-250.00	.0%
41 OpEx-Personnel	71,933.00	71,933.00	46,401.28	3,181.45	0.00	25,531.72	64.5%
42 OpEx-Op&AdminServc	3,500.00	3,500.00	327.57	9.87	0.00	3,172.43	9.4%
43 OpEx-Facility&Proper	25,500.00	25,500.00	15,677.57	0.00	0.00	9,822.43	61.5%
TOTAL Ice Ribbon Facility	-39,317.00	-39,317.00	-1,843.12	3,191.32	0.00	-37,473.88	4.7%
TOTAL REVENUES	-140,250.00	-140,250.00	-64,249.54	0.00	0.00	-76,000.46	
TOTAL EXPENSES							

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	100,933.00	100,933.00	62,406.42	3,191.32	0.00	38,526.58	
8700 Special Events - Ice							
31 OpRev-Sponsor/Donat.	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%
TOTAL Special Events - Ice	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%
TOTAL REVENUES	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	
8800 Daycare-Ice							
30 OpRev-ChargeforServc	-2,500.00	-2,500.00	-1,645.04	-228.42	0.00	-854.96	65.8%
41 OpEx-Personnel	7,596.00	7,596.00	6,256.69	1,228.08	0.00	1,339.31	82.4%
42 OpEx-Op&AdminServc	375.00	375.00	369.65	0.00	0.00	5.35	98.6%
TOTAL Daycare-Ice	5,471.00	5,471.00	4,981.30	999.66	0.00	489.70	91.0%
TOTAL REVENUES	-2,500.00	-2,500.00	-1,645.04	-228.42	0.00	-854.96	
TOTAL EXPENSES	7,971.00	7,971.00	6,626.34	1,228.08	0.00	1,344.66	
9000 General Operating							
30 OpRev-ChargeforServc	-25,000.00	-25,000.00	-9,258.00	-489.00	0.00	-15,742.00	37.0%
32 OpRev-Merch&Concess.	-4,000.00	-4,000.00	-1,761.94	-80.02	0.00	-2,238.06	44.0%
33 OpRev-Miscellaneous	-20,000.00	-20,000.00	-10,148.59	-392.01	0.00	-9,851.41	50.7%
41 OpEx-Personnel	215,893.00	215,893.00	132,065.83	22,148.44	0.00	83,827.17	61.2%
42 OpEx-Op&AdminServc	1,600.00	1,600.00	5,872.29	2,270.92	0.00	-4,272.29	367.0%

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	842,000.00	842,000.00	479,144.87	19,931.18	0.00	362,855.13	56.9%
46 OpEx-Insurance	225,000.00	225,000.00	226,706.00	0.00	0.00	-1,706.00	100.8%
51 NonOpRev-PropTaxes	-1,829,786.00	-1,829,786.00	-276,662.56	-51,051.75	0.00	-1,553,123.44	15.1%
52 NonOpRev-Miscellan.	-193,000.00	-193,000.00	-132,207.56	-16,415.65	0.00	-60,792.44	68.5%
55 CAPITAL PROJECTS	188,000.00	188,000.00	16,441.70	6,745.00	0.00	171,558.30	8.7%
60 NonOperatingExpense	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	.0%
TOTAL General Operating	-544,293.00	-544,293.00	430,192.04	-17,332.89	0.00	-974,485.04	-79.0%
TOTAL REVENUES	-2,071,786.00	-2,071,786.00	-430,038.65	-68,428.43	0.00	-1,641,747.35	
TOTAL EXPENSES	1,527,493.00	1,527,493.00	860,230.69	51,095.54	0.00	667,262.31	

9100 Debt Serivce

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
44 OpEx-ProfessionalSer	500.00	500.00	550.00	0.00	0.00	-50.00	110.0%
51 NonOpRev-PropTaxes	-1,247,791.00	-1,247,791.00	-176,219.80	-32,517.33	0.00	-1,071,571.20	14.1%
60 NonOperatingExpense	1,256,217.00	1,256,217.00	108.28	0.00	0.00	1,256,108.72	.0%
TOTAL Debt Serivce	8,926.00	8,926.00	-175,561.52	-32,517.33	0.00	184,487.52	-1966.9%
TOTAL REVENUES	-1,247,791.00	-1,247,791.00	-176,219.80	-32,517.33	0.00	-1,071,571.20	
TOTAL EXPENSES	1,256,717.00	1,256,717.00	658.28	0.00	0.00	1,256,058.72	

9200 Maintenance

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	108,047.00	108,047.00	67,742.02	11,139.72	0.00	40,304.98	62.7%

AUGUST 2025 YTD REVENUE & EXPENSE REPORT

FOR 2025 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	6,900.00	6,900.00	2,367.59	263.56	0.00	4,532.41	34.3%
43 OpEx-Facility&Proper	15,500.00	15,500.00	8,335.53	1,215.45	0.00	7,164.47	53.8%
TOTAL Maintenance	130,447.00	130,447.00	78,445.14	12,618.73	0.00	52,001.86	60.1%
TOTAL EXPENSES	130,447.00	130,447.00	78,445.14	12,618.73	0.00	52,001.86	
GRAND TOTAL	-127,338.00	-127,338.00	494,203.51	171,127.25	0.00	-621,541.51	-388.1%

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

South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
August 31, 2025

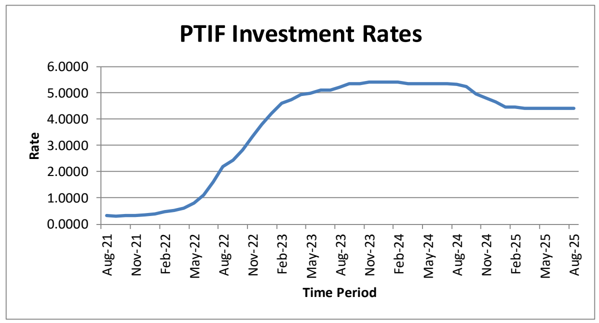
Date Prepared: September 4, 2025

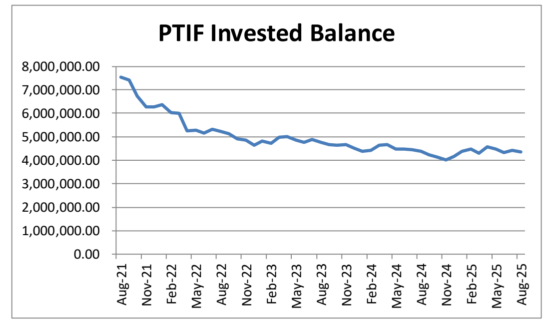
Name of Bank or Issuer	Type of Account or Security	Year Ago Rate	Current Rate	Maturity Date	Purchase Date	Year Ago Face Amount or Dollar Amount	Current Month Face Amount or Dollar Amount	Current Month Net Earning <Charge>	Held at or Safekeeping Location	Fund Assigned To
U S Bank	Checking	N/A	N/A	N/A	N/A	183,662.55	230,440.91	(771.88)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	5.3318%	4.4046%	N/A	N/A	4,393,923.62	4,368,686.64	16,415.65	State Treasurer	Enterprise Fund
Sub-total (District investable funds)						**4,577,586.17**	**4,599,127.55**	**15,643.77**		
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:						**4,577,586.17**	**4,599,127.55**	**15,643.77**		

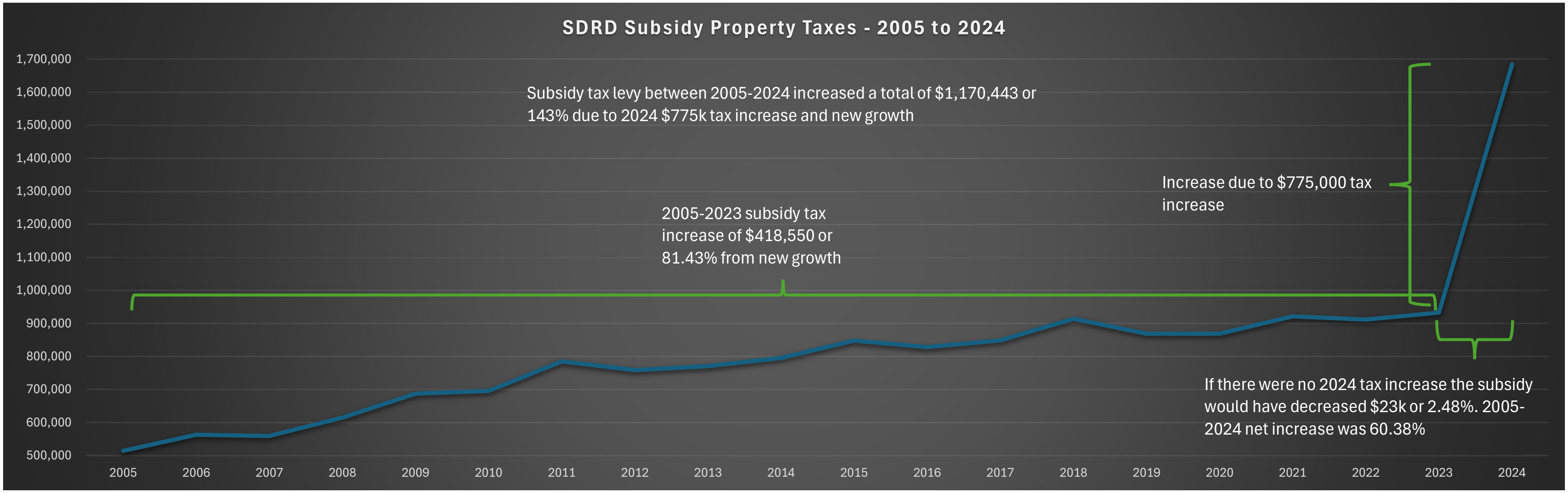
Notes:
"Net Monthly Earning <Charge>" for checking is the net monthly bank service charges.
Next semi-annual bond payment (2013 G.O. Refunding Bonds) - due on 1/1/2026 in the amount of $1,295,400.00

Prepared by & Title:

Galen D. Rasmussen, District Treasurer







	Historical Inflation Rates: 2005-2024
2005 - first tax year collected at end of 2005	0.00%
2006	3.20%
2007	2.80%
2008	3.80%
2009	-0.40%
2010	1.60%
2011	3.20%
2012	2.10%
2013	1.50%
2014	1.60%
2015	0.10%
2016	1.30%
2017	2.10%
2018	2.40%
2019	1.80%
2020	1.20%
2021	4.70%
2022	8.00%
2023	4.10%
2024	2.90%
2006-2024 Cumulative Inflation %	48.00%

Source: https://www.usinflationcalculator.com/inflation/historical-inflation-rates
Bureau of Labor Statistic of the U.S. Department of Labor

Additional items to consider:
- Increase of population and its affect on District services
- New program/activity offerings
- Aging facility resulting in increased capital and repair expenditures
- COVID-19 pandemic financial setback
- Operational costs possibly exceeding average inflation rates (PT wages, construction costs, etc.)

South Davis Recreation Master Plan Improvement 2025 Budget Updates

The following is an budget estimate based on recent project costs for similar projects. This budget was reviewed July 2025, and reflects todays dollars.

The total project costs include an 18% soft cost multiplier except for the locker room renovation, which has been increased to 22% due to the increased amount of furniture and equipment.

	Construction Cost	**Construction Cost / SF**	**Total Project Costs**
Add new entry vestibule, reception desk and turn-style and west end of lobby	$ 317,250	$ 793	$ 374,355
Add 2 restrooms at the level 2 fitness room*	$ 93,480	$ 779	$ 110,306
Locker room renovation to create all family / general neutral changing and locker facilities	$ 2,624,640	$ 456	$ 3,202,061
Expand existing pool and building to accommodate a 60-meter pool and team locker rooms	$ 10,615,219	$ 834	$ 12,525,958
Add outdoor 6-lane/diving pool and diving boards	$ 2,438,000		$ 2,876,840
Enclose the outdoor pool with a bubble or similar structure**	$ 1,000,000		$ 1,180,000
Total Project Budget Estimate			**$ 20,269,520**

*Budget based on completing the restroom work at the same time to reduce plumbing costs.

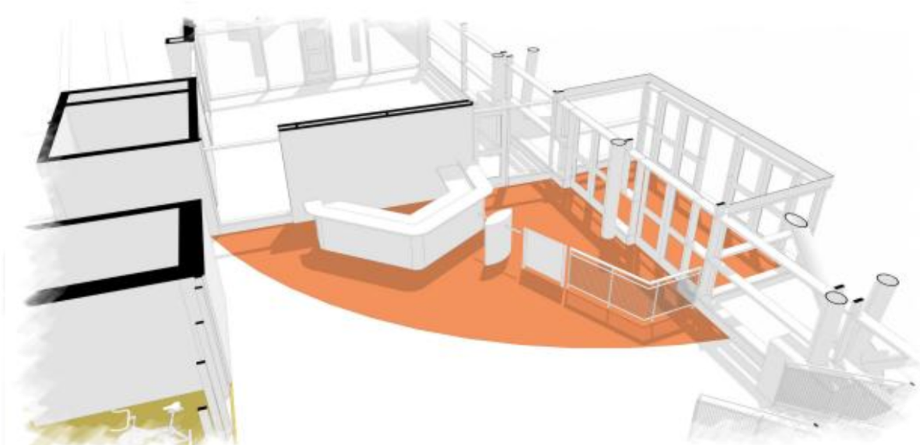
** The cover structure is currently unknown, but can be achieved within the proposed budget.

Project: South Davis Recreation Center Renovations
Owner: South Davis Recreation Center
Architect: VCBO Architects
CMGC: Hogan & Associates Construction

*** Cost Opinion based on Project Mock Ups.pdf (5 pages) document issued by VCBO and current August 2025 pricing.**
*** Additional total lines have been included with a 5% escalation cost per year for years 2026, 2027 and 2028. Final cost will be based on actual design and bids.**
*** A pool budget of $350/ pool area is being used until Myrtha Pool gives their cost opinion that they are still researching.**

Division/ Trade		Qty	Unit	BUDGET/ ESTIMATE				Notes
Item 6 - New Member's Only Entry								9/4/2025
Structure, Shell								
Footings/ Foundation		8.89	sf	$	650.00	/sf	5,777.78	
Slab		200.00	sf	$	9.80	/sf	1,960.00	
Roof Structure (columns, beams, deck)		200.00	sf	$	22.00	/sf	4,400.00	
Roofing, Flashing, Insulation, Roof Scupper		200.00	sf	$	28.50	/sf	5,700.00	
Storefront		768.00	sf	$	55.00	/sf	42,240.00	
ADA Doors, Operators		4.00	ea	$	7,000.00	/ea	28,000.00	
Turnstiles		2.00	ea	$	3,500.00	/ea	7,000.00	
Footing for turnstiles		2.00	ea	$	500.00	/ea	1,000.00	
Structure, Shell	Subtotal						96,077.78	
Interiors								
Flooring, Floor Matt		200.00	sf	$	12.00	/sf	2,400.00	
Ceiling Drywall, Paint		200.00	lf	$	8.80	/lf	1,760.00	
Flooring @ Desk		725.00	sf	$	4.00	/sf	2,900.00	
Intake Desk		22.00	lf	$	350.00	/lf	7,700.00	
Interiors	Subtotal						14,760.00	
Services (Mechanical, Electrical)								
Electrical (lighting, Fire Alarm, door operator)		200.00	sf	$	12.00	/sf	2,400.00	
Electrical power to existing panel		1.00	ls	$	2,500.00	/ls	2,500.00	
Electrical/ Data/ Lighting at desk		1.00	ls	$	3,000.00	/ls	3,000.00	
Mechanical, Plumbing (none)			lf			/lf	none included	
Fire Sprinkler (none)			lf			/lf	none included	
Services (Mechanical, Electrical)	Subtotal						7,900.00	
Sitework								
Selective Demolition of Glass Wall		330.00	sf	$	8.00	/sf	2,640.00	
Selective Demolition - Sidewalk		725.00	sf	$	8.00	/sf	5,800.00	
Excavation, Fill, Compaction		80.56	cy	$	55.00	/cy	4,430.56	
Utilities (no utilities)		1.00	ls			/ls	-	
ADA Sidewalk Changes		450.00	sf	$	9.80	/sf	4,410.00	
ADA Parking Lot Striping		2,500.00	sf	$	1.00	/sf	2,500.00	
Sitework	Subtotal						19,780.56	
General Conditions/ Site Specific Conditions								
General Conditions		184,691	ls	$	0.08	/ls	14,775.29	
Fees		184,691	ls	$	0.05	/ls	9,234.56	
Insurance		184,691	ls	$	0.01	/ls	1,846.91	
General Conditions/ Site Specific Conditions	Subtotal						45,637.31	
Conditions, Owner Soft costs								
Construction Contingency		184,691	ls	$	0.03	/ls	5,540.73	
Scope/ Design Contingency		184,691	ls	$	0.08	/ls	14,775.29	
Owner Soft Costs (Design, testing, etc.)							not included	by owner
Conditions, Owner Soft costs	Subtotal						46,172.78	
Item 6 - New Member's Only Entry	**- - - - - - - - - -Total**	1,372	sf				**184,691.11**	**Current Budget Price. August 2025**
Item 6 - New Member's Only Entry	- - - - - - - - - -Total	1,372	sf				193,925.67	includes 5%/ year escalation. August 2026
Item 6 - New Member's Only Entry	- - - - - - - - - -Total	1,372	sf				203,621.95	includes 5%/ year escalation. August 2027
Item 6 - New Member's Only Entry	- - - - - - - - - -Total	1,372	sf				213,803.05	includes 5%/ year escalation. August 2028

Proposed Improvements -Additional Members Only Entrance



This improvement will enable existing members to enter at the south end of the facility, near the locker rooms and aquatic spaces. This improvement will also provide a vestibule at the entry/exit to improve building temperature and pressure.

Project: South Davis Recreation Center Renovations
Owner: South Davis Recreation Center
Architect: VCBO Architects
CMGC: Hogan & Associates Construction

*** Cost Opinion based on Project Mock Ups.pdf (5 pages) document issued by VCBO and current August 2025 pricing.**
*** Additional total lines have been included with a 5% escalation cost per year for years 2026, 2027 and 2028. Final cost will be based on actual design and bids.**
*** A pool budget of $350/ pool area is being used until Myrtha Pool gives their cost opinion that they are still researching.**

Division/ Trade		BUDGET/ ESTIMATE		Notes
Item 7 - New Family Change Rooms (5,900 SF)				9/4/2025
Structure, Shell				No structural Upgrades.
Concrete Slab Replacement Allowance	2,950.00 sf	$ 12.68 /sf	37,406.00	50% of area
Structure, Shell Subtotal			37,406.00	
Interiors	lf	/lf	-	
Rough & Finish Carpentry Allowance	1.00 LS	$ 15,000.00 /LS	15,000.00	
Insulation (none included)	lf	/lf	-	
Door - Single Mtl Door	49.00 ea	$ 1,800.00 /ea	88,200.00	
Mtl Stud Walls, Drywall	13,512.00 sf	$ 8.50 /sf	114,852.00	
Ceilings (Hard ceilings in Restrooms/ Changing Rooms)	5,900.00 sf	$ 6.50 sf	38,350.00	
Paint	5,900.00 sf	$ 2.88 sf	16,992.00	
Floor Refinish (Tile/ Polished Concrete/ Etc.) Allowance	5,900.00 sf	$ 16.00 sf	94,400.00	
Tiles - Walls	3,378.00 sf	$ 16.00 sf	54,048.00	
Bathroom Accessories	18.00 ea	$ 250.00 /ea	4,500.00	
ADA Seating	16.00 ea	$ 250.00 /ea	4,000.00	
Shower Curtain	28.00 ea	$ 75.00 /ea	2,100.00	
Lockers - Double	246.00 ea	$ 250.00 /ea	61,500.00	
Benches	264.00 lf	$ 125.00 /lf	33,000.00	
Signage	1.00 ls	$ 5,000.00 /ls	5,000.00	
Interiors Subtotal			531,942.00	
Services (Mechanical, Electrical)				
Fire Sprinkler New	5,900.00 sf	$ 8.50 sf	50,150.00	
Mechanical Modifications	5,900.00 sf	$ 12.00 sf	70,800.00	New ductwork, vents. No new equipment
Plumbing Modifications	5,900.00 sf	$ 18.00 sf	106,200.00	
Electrical Modifications	5,900.00 sf	$ 12.00 sf	70,800.00	
Fire Alarm Modifications	5,900.00 sf	$ 5.00 sf	29,500.00	
Services (Mechanical, Electrical) Subtotal			327,450.00	
Sitework				
Selective Demolition	5,900.00 sf	$ 6.00 /sf	35,400.00	
Hand Excavation, Fill, Compaction	50.00 cy	$ 85.00 /cy	4,250.00	
Sitework Subtotal			39,650.00	
General Conditions/ Site Specific Conditions				
General Conditions	1,248,597 ls	$ 0.08 /ls	99,887.79	
Fees	1,248,597 ls	$ 0.05 /ls	62,429.87	
Insurance	1,248,597 ls	$ 0.01 /ls	12,485.97	
General Conditions/ Site Specific Conditions Subtotal			491,753.63	
Contingencies, Owner Soft Costs				
Construction Contingency	1,248,597 ls	$ 0.03 /ls	37,457.92	
Scope/ Design Contingency	1,248,597 ls	$ 0.08 /ls	99,887.79	
Owner Soft Costs (Design, testing, etc.)			-	by owner
Contingencies, Owner Soft Costs Subtotal			312,149.33	
Item 7 - New Family Change Rooms (5,900 SF) ----------Total	**5,900 sf**		**1,248,597.33**	**Current Budget Price. August 2025**
Item 7 - New Family Change Rooms (5,900 SF) ----------Total	5,900 sf		1,311,027.20	includes 5%/ year escalation. August 2026
Item 7 - New Family Change Rooms (5,900 SF) ----------Total	5,900 sf		1,376,578.56	includes 5%/ year escalation. August 2027
Item 7 - New Family Change Rooms (5,900 SF) ----------Total	5,900 sf		1,445,407.49	includes 5%/ year escalation. August 2028

Proposed Improvements - Full Locker Room Renovation

This improvement will replace both the men's and women's locker rooms with a family and gender neutral locker area. This is an extensive renovation that will have a significant impact on the function of the facility during the renovation.

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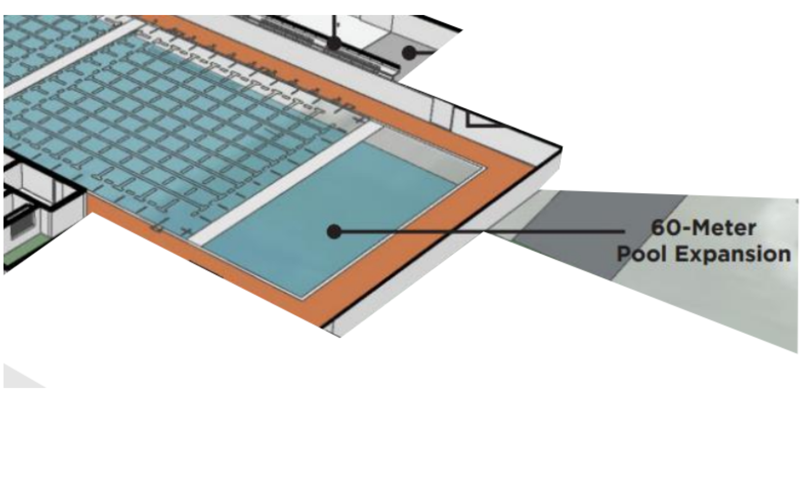
*** A pool budget of $350/ pool area is being used until Myrtha Pool gives their cost opinion that they are still researching.**

Division/ Trade			BUDGET/ ESTIMATE				Notes
Item 8 - Addition to Existing Pool - Final 60 Meter Pool							9/4/2025
Structure, Shell							
Building Concrete	8,000.00	sf	$	16.62	/sf	132,968.00	
Structure (CMU/ Steel)	8,000.00	sf	$	70.08	/sf	560,625.60	
Roofing	8,000.00	sf	$	9.20	/sf	73,600.00	
Windows	900.00	sf	$	65.00	/sf	58,500.00	
Doors	4.00	ea	$	1,800.00	/ea	7,200.00	
Structure, Shell Subtotal						832,893.60	
Interiors							
Rough & Finish Carpentry Allowance	1.00	ls	$	25,000.00	/ls	25,000.00	
Doors	2.00	ea	$	1,800.00	/ea	3,600.00	
Insulation	8,000.00	sf	$	2.38	/sf	19,040.00	
Interior Stud wall	8,320.00	sf	$	8.50	/sf	70,720.00	
Ceilings	8,000.00	sf	$	2.00	/sf	16,000.00	
Paint	8,000.00	sf	$	2.35	/sf	18,800.00	
Floor Refinish (Tile/ Polished Concrete/ Etc.) Allowance	4,900.00	sf	$	16.00	sf	78,400.00	
Tiles - Walls						no tile	
Signage	1.00	ls	$	1,500.00	/ls	1,500.00	
Interiors Subtotal						233,060.00	
Special Construction							
Myrtha Pool Addition	4,875.00	sf	$	350.00	/sf	1,706,250.00	Budget cost not yet received. $350/SF allowance
Additional Pool Equipment, piping	1.00	ls	$	150,000.00	/ls	150,000.00	
Additional Expansion Tank	1.00	ls	$	100,000.00	/ls	100,000.00	
Relocation of Diving Boards	1.00	ls	$	10,000.00	/ls	10,000.00	
Two New Diving Boards						-	Option Add $50,000
Special Construction Subtotal						1,966,250.00	
Services (Mechanical, Electrical)							
Fire Sprinkler New	8,000.00	sf	$	8.50	sf	68,000.00	
Mechanical Modifications	8,000.00	sf	$	12.00	sf	96,000.00	New ductwork, vents. No new equipment
Plumbing Modifications	8,000.00	sf	$	8.00	sf	64,000.00	Pool equipment separate
Electrical Modifications	8,000.00	sf	$	12.00	sf	96,000.00	
Fire Alarm Modifications	8,000.00	sf	$	5.00	sf	40,000.00	
Services (Mechanical, Electrical) Subtotal						364,000.00	
Sitework		lf			/lf	-	
Building Demolition	1.00	ls	$	100,000.00	/ls	100,000.00	
Selective Demolition from Pool to Pump Room	1.00	ls	$	50,000.00	/ls	50,000.00	
Pool Demolition	1.00	ls	$	50,000.00	/ls	50,000.00	
Pool Excavation/ Export soils	5,416.67	cy	$	35.00	/cy	189,583.33	
Pool Backfill	1,083.33	cy	$	85.00	/cy	92,083.33	
Sitework Subtotal						481,666.67	
General Conditions/ Site Specific Conditions							
General Conditions	5,170,494	ls	$	0.08	/ls	413,639.50	
Fees	5,170,494	ls	$	0.05	/ls	258,524.68	
Insurance	5,170,494	ls	$	0.01	/ls	51,704.94	
General Conditions/ Site Specific Conditions Subtotal						1,245,535.78	
Contingencies, Soft Costs							
Construction Contingency	5,170,494	ls	$	0.03	/ls	155,114.81	
Scope/ Design Contingency	5,170,494	ls	$	0.08	/ls	413,639.50	
Owner Soft Costs (Design, testing, etc.)						-	by owner
Contingencies, Soft Costs Subtotal						1,292,623.42	
Item 8 - Addition to Existing Pool - Final 60 Meter Po ---------Total	**8,000**	**sf**				**5,170,493.69**	**Current Budget Price. August 2025**
Item 8 - Addition to Existing Pool - Final 60 Meter Poo ---------Total	8,000	sf				5,429,018.37	includes 5%/ year escalation. August 2026
Item 8 - Addition to Existing Pool - Final 60 Meter Poo ---------Total	8,000	sf				5,700,469.29	includes 5%/ year escalation. August 2027
Item 8 - Addition to Existing Pool - Final 60 Meter Poo ---------Total	8,000	sf				5,985,492.76	includes 5%/ year escalation. August 2028

Myrtha Pool is researching the demolition, pool material, piping, additional equipment and expansion tank needed. A budget price has not been received. A plug cost of $350/pool area has been used



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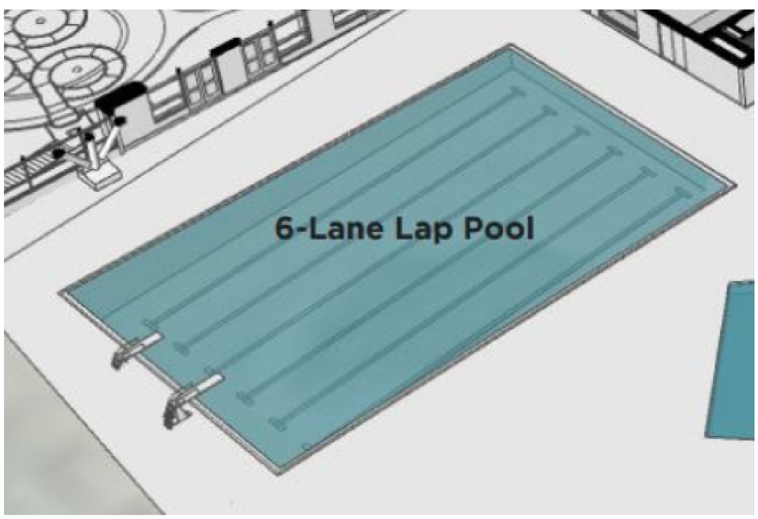
Division/ Trade		Quantity		BUDGET/ ESTIMATE		Notes
Item 9 - New 25 Meter 6 Lane Outdoor Pool (25m x 12.8m or 82' x 42')						9/4/2025
Structure, Shell					-	
No structure included					no structure	
Structure, Shell	Subtotal				-	
Interiors					-	
No Interiors					no interiors	
Interiors	Subtotal				-	
Special Construction					-	
Myrtha Pool (82'x42')		3,444.00	sf	$ 350.00 /sf	1,205,400.00	Budget cost not yet received. $350/SF allowance
Additional Pool Equipment, piping		1.00	ls	$ 150,000.00 /ls	150,000.00	
Special Construction	Subtotal				1,355,400.00	
Services (Mechanical, Electrical)					-	
Electrical (additional lighting and pool electrical)		3,780.00	sf	$ 20.00 /sf	75,600.00	
Services (Mechanical, Electrical)	Subtotal				75,600.00	
Sitework						
Selective Demolition - Sidewalk		5,670.00	sf	$ 5.00 /sf	28,350.00	
Pool Excavation/ Export soils		1,050.00	cy	$ 35.00 /cy	36,750.00	
Pool Backfill		210.00	cy	$ 85.00 /cy	17,850.00	
Pool Concrete Deck		3,600.00	sf	$ 11.00 /sf	39,600.00	
Sitework	Subtotal				122,550.00	
General Conditions/ Site Specific Conditions						
General Conditions		2,071,400	ls	$ 0.08 /ls	165,712.00	
Fees		2,071,400	ls	$ 0.05 /ls	103,570.00	
Insurance		2,071,400	ls	$ 0.01 /ls	20,714.00	
General Conditions/ Site Specific Conditions	Subtotal				488,146.00	
Contingencies, Soft Costs						
Construction Contingency		2,071,400	ls	$ 0.03 /ls	62,142.00	
Scope/ Design Contingency		2,071,400	ls	$ 0.08 /ls	165,712.00	
Owner Soft Costs (Design, testing, etc.)						by owner
Contingencies, Soft Costs	Subtotal				517,850.00	
Item 9 - New 25 Meter 6 Lane Outdoor Pool (25m x	**---------Total**	3,780	sf		**2,071,400.00**	**Current Budget Price. August 2025**
Item 9 - New 25 Meter 6 Lane Outdoor Pool (25m x	**---------Total**	3,780	sf		2,174,970.00	includes 5%/ year escalation. August **2026**
Item 9 - New 25 Meter 6 Lane Outdoor Pool (25m x	**---------Total**	3,780	sf		2,283,718.50	includes 5%/ year escalation. August **2027**
Item 9 - New 25 Meter 6 Lane Outdoor Pool (25m x	**---------Total**	3,780	sf		2,397,904.43	includes 5%/ year escalation. August **2028**

Myrtha Pool is researching the demolition, pool material, piping, additional equipment and expansion tank needed. A budget price has not been received. A plug cost of $350/pool area has been used



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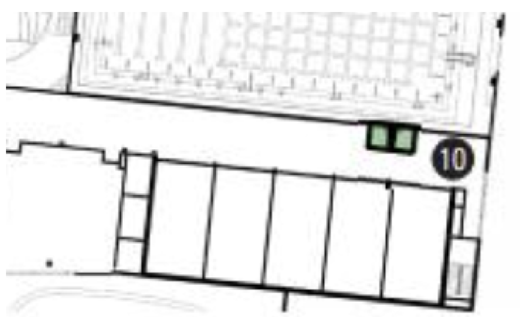
Division/ Trade		Qty	Unit		BUDGET/ ESTIMATE	Unit	Amount	Notes
Item 11 - 2 New Upstairs Restrooms (70 SF Each)								9/4/2025
Structure, Shell							-	
No structural modifications							no structure	
Structure, Shell	Subtotal						-	
Interiors		140.00	SF			/SF	-	
Rough & Finish Carpentry Allowance		1.00	LS	$	500.00	/LS	500.00	
Insulation for sound		980.00	sf	$	2.00	/sf	1,960.00	
Door - Single Mtl Door		2.00	ea	$	1,800.00	/ea	3,600.00	
Mtls Stud walls, Drywall,		840.00	sf	$	8.50	/sf	7,140.00	
Hard Gyp Ceiling		140.00	sf	$	6.50	/sf	910.00	
Paint		140.00	sf	$	2.35	sf	329.00	
Floor Refinish (Tile) Allowance		140.00	sf	$	16.00	sf	2,240.00	
Tiles - Walls (6' Tall)		372.00	sf	$	16.00	sf	5,952.00	
Bathroom Accessories		2.00	ea	$	250.00	/ea	500.00	
Signage		1.00	ls	$	300.00	/ls	300.00	
Interiors	Subtotal						23,431.00	
Services (Mechanical, Electrical)							-	
Fire Sprinkler Revised		-	sf	$	8.00	sf	-	
Mechanical Modifications		-	sf	$	15.00	sf	-	New ductwork, vents. No new equipment
Plumbing Modifications (Fixtures, piping)		2.00	ea	$	5,500.00	sf	11,000.00	Includes piping tie-ins to existing
Electrical Modifications		2.00	ea	$	2,500.00	sf	5,000.00	
Fire Alarm Modifications		-	sf	$	6.00	sf	-	
Services (Mechanical, Electrical)	Subtotal						16,000.00	
Sitework							-	
Selective Demolition		2.00	ea	$	2,500.00	/ea	5,000.00	
Sitework	Subtotal						5,000.00	
General Conditions/ Site Specific Conditions								
General Conditions		59,241	ls	$	0.08	/ls	4,739.31	
Fees		59,241	ls	$	0.05	/ls	2,962.07	
Insurance		59,241	ls	$	0.01	/ls	592.41	
General Conditions/ Site Specific Conditions	Subtotal						29,293.79	
Contingencies, Owner Soft Costs								
Construction Contingency		59,241	ls	$	0.03	/ls	1,777.24	
Scope/ Design Contingency		59,241	ls	$	0.08	/ls	4,739.31	
Owner Soft Costs (Design, testing, etc.)							-	by owner
Contingencies, Owner Soft Costs	Subtotal						14,810.33	
Item 11 - 2 New Upstairs Restrooms (70 SF Each)	**----------Total**	140	sf				**59,241.33**	**Current Budget Price. August 2025**
Item 11 - 2 New Upstairs Restrooms (70 SF Each)	**----------Total**	140	sf				62,203.40	includes 5%/ year escalation. August **2026**
Item 11 - 2 New Upstairs Restrooms (70 SF Each)	**----------Total**	140	sf				65,313.57	includes 5%/ year escalation. August **2027**
Item 11 - 2 New Upstairs Restrooms (70 SF Each)	**----------Total**	140	sf				68,579.25	includes 5%/ year escalation. August **2028**

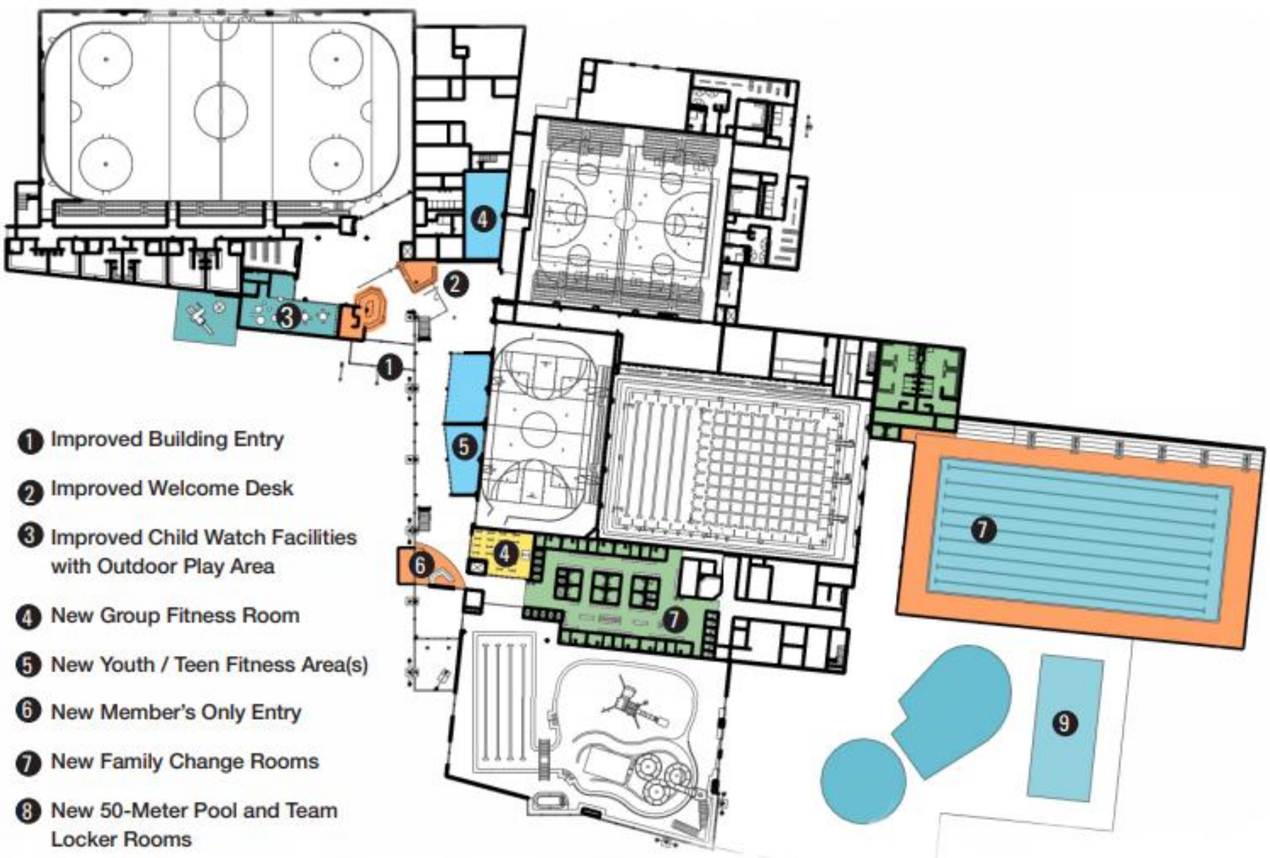


10 New Toilet Rooms

Existing Recreation Center Opportunities

In addition to the existing facility repairs and remediation efforts, there are a number of opportunities for improvement that would increase capacity and improve the user experience. Many of these improvements could be implemented with the existing capitol improvement budget, while others would require additional funding sources for implementation. Following the concepts is a summary of the improvements with projected budgets.

Proposed Improvements - Level 1



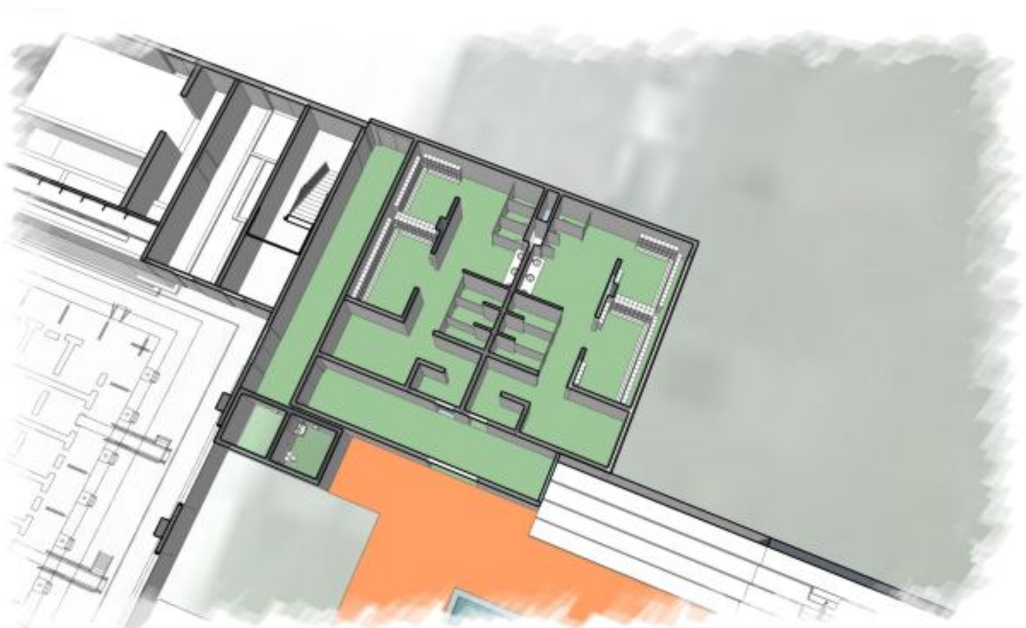
1. Improved Building Entry
2. Improved Welcome Desk
3. Improved Child Watch Facilities with Outdoor Play Area
4. New Group Fitness Room
5. New Youth / Teen Fitness Area(s)
6. New Member's Only Entry
7. New Family Change Rooms
8. New 50-Meter Pool and Team Locker Rooms
9. Teen-Oriented Water Feature

Proposed Improvements - Level 2

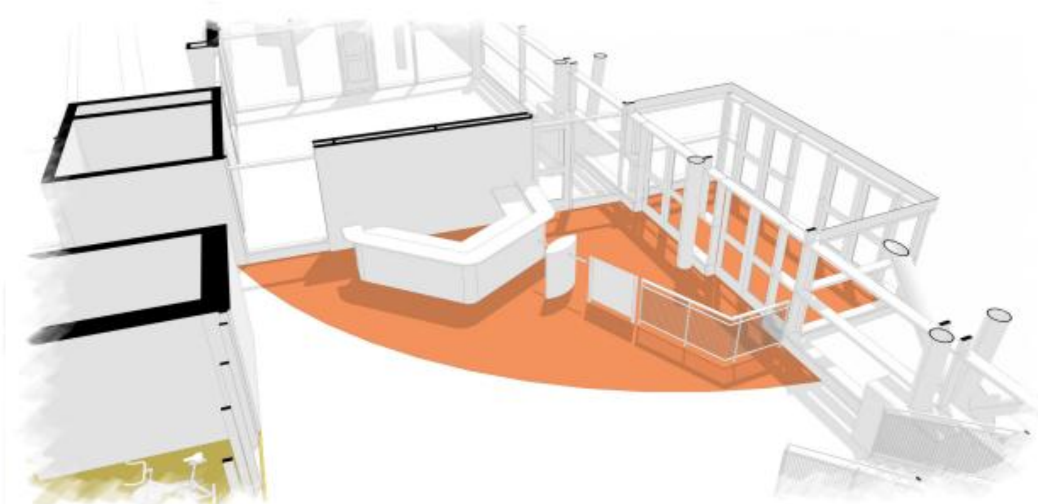
10 New Toilet Rooms

Proposed Improvements - Full Locker Room Renovation

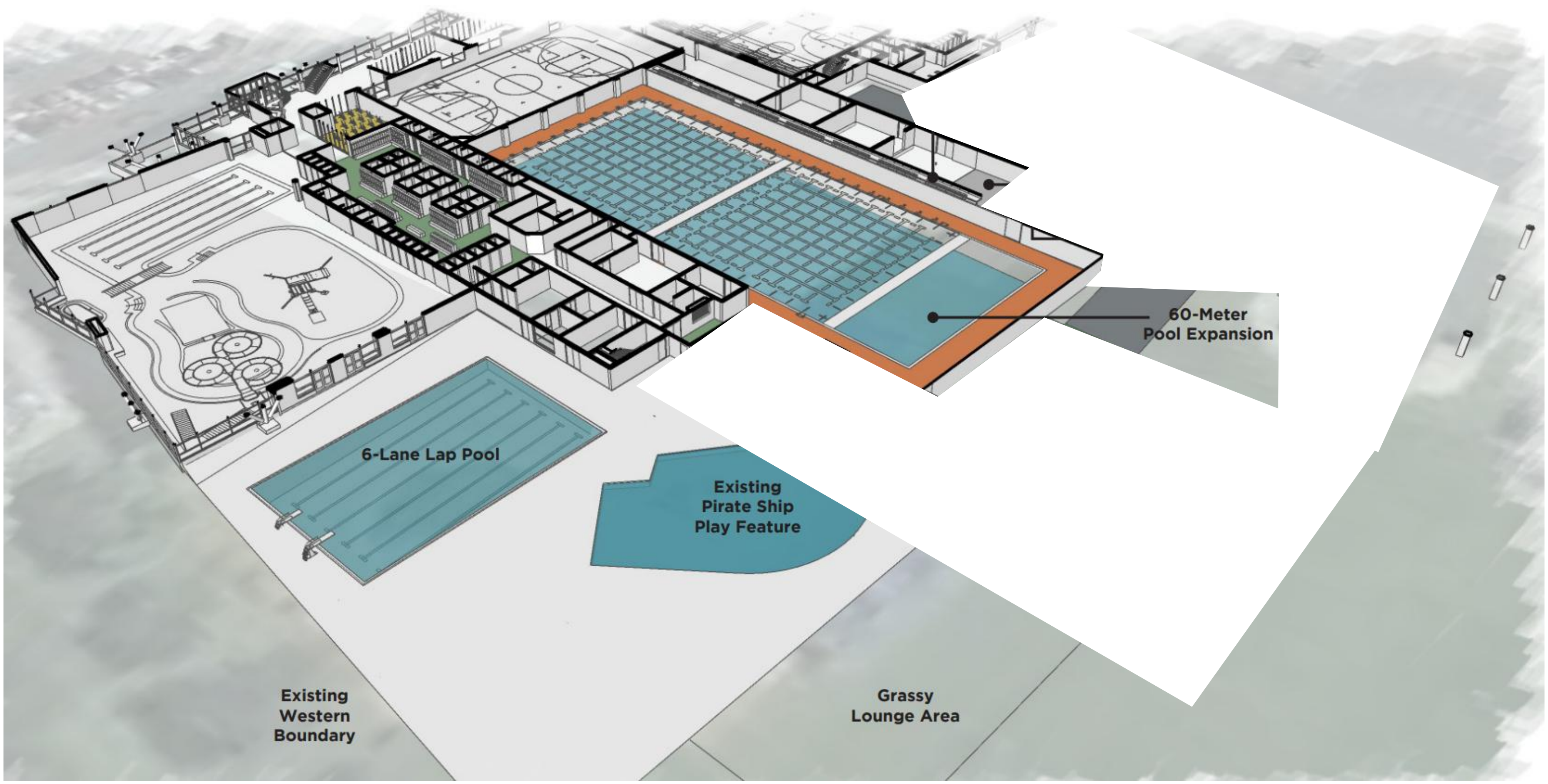
This improvement will replace both the men's and women's locker rooms with a family and gender neutral locker area. This is an extensive renovation that will have a significant impact on the function of the facility during the renovation.



Proposed Improvements -Additional Members Only Entrance



This improvement will enable existing members to enter at the south end of the facility, near the locker rooms and aquatic spaces. This improvement will also provide a vestibule at the entry/exit to improve building temperature and pressure.


60-Meter
Pool Expansion
6-Lane Lap Pool
Existing
Pirate Ship
Play Feature
Existing
Western
Boundary
Grassy
Lounge Area

South Davis Recreation District 2026 Budget - Sub-Department Summary

Department	Sub-department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget
Aquatics/Fitness/Events									
	6000 Aquatics & Fitness - General								
	Charge for Service Revenues	1,734,478	1,927,122	2,064,403	1,076,604	1,055,300	2,131,904	2,128,000	2,163,500
	Sponsorship & Donation Revenues	9,452	9,885	2,000	-	2,000	2,000	5,000	5,000
	Merchandise and Concessions Revenues	10,192	6,618	5,386	1,278	4,400	5,678	7,500	6,500
	Miscellaneous Operating Revenues	-	-	39,822	20,719	21,800	42,519	41,500	43,500
	Personnel Expenses	1,488,933	1,642,409	1,407,860	663,672	813,000	1,476,672	1,442,834	1,509,012
	Operations & Maintenance Expenses	935,197	516,716	697,777	276,227	420,500	696,727	475,500	507,000
	Capital Expenses	84,805	55,840	228,090	34,315	298,000	332,315	329,000	510,000
	Total Revenues	1,754,121	1,943,625	2,111,611	1,098,602	1,083,500	2,182,102	2,182,000	2,218,500
	Total Expenses	2,508,935	2,214,964	2,333,727	974,215	1,531,500	2,505,715	2,247,334	2,526,012
Net Total For 6000 Aquatics & Fitness - General		(754,813)	(271,339)	(222,116)	124,387	(448,000)	(323,613)	(65,334)	(307,512)
	6110 Group Swim Lessons								
	Charge for Service Revenues	201,552	190,616	199,055	153,219	72,000	225,219	215,000	235,000
	Personnel Expenses	-	-	191,615	94,740	124,510	219,250	191,653	217,353
	Operations & Maintenance Expenses	-	-	3,945	2,593	1,675	4,268	3,400	5,300
	Total Revenues	201,552	190,616	199,055	153,219	72,000	225,219	215,000	235,000
	Total Expenses	-	-	195,560	97,334	126,185	223,519	195,053	222,653
Net Total For 6110 Group Swim Lessons		201,552	190,616	3,494	55,886	(54,185)	1,701	19,947	12,347
	6120 Private Swim Lessons								
	Charge for Service Revenues	30,008	32,034	33,607	22,048	15,700	37,748	39,000	40,000
	Personnel Expenses	19,754	22,789	31,384	14,912	18,776	33,688	33,230	34,137
	Operations & Maintenance Expenses	-	-	23	11	30	41	50	50
	Total Revenues	30,008	32,034	33,607	22,048	15,700	37,748	39,000	40,000
	Total Expenses	19,754	22,789	31,407	14,922	18,806	33,728	33,280	34,187
Net Total For 6120 Private Swim Lessons		10,254	9,246	2,200	7,126	(3,106)	4,020	5,720	5,813
	6210 Swim Team - Recreation								
	Charge for Service Revenues	180,956	173,634	98,444	60,128	48,400	108,528	114,000	116,000
	Personnel Expenses	58,929	83,330	82,185	35,836	41,230	77,066	85,285	79,175
	Operations & Maintenance Expenses	44,563	26,368	2,324	7,455	2,100	9,555	17,125	15,200
	Total Revenues	180,956	173,634	98,444	60,128	48,400	108,528	114,000	116,000
	Total Expenses	103,492	109,697	84,509	43,291	43,330	86,621	102,410	94,375
Net Total For 6210 Swim Team - Recreation		77,464	63,937	13,935	16,837	5,070	21,907	11,590	21,625
	6250 Swim Team - Competitive								
	Charge for Service Revenues	-	-	87,985	67,029	60,000	127,029	98,000	139,000
	Merchandise and Concessions Revenues	-	-	35	29	200	229	250	250
	Personnel Expenses	-	-	88,275	45,657	54,630	100,287	80,643	99,507
	Operations & Maintenance Expenses	-	-	11,137	9,318	4,080	13,398	13,100	13,200
	Total Revenues	-	-	88,020	67,058	60,200	127,258	98,250	139,250
	Total Expenses	-	-	99,413	54,976	58,710	113,686	93,743	112,707
Net Total For 6250 Swim Team - Competitive		-	-	(11,392)	12,082	1,490	13,572	4,507	26,543
	6300 Masters Swim Team								
	Charge for Service Revenues	-	-	19,911	11,189	10,500	21,689	21,000	24,000
	Personnel Expenses	-	-	12,578	5,675	6,270	11,945	12,143	13,408
	Operations & Maintenance Expenses	-	-	1,981	114	2,515	2,629	2,525	3,525
	Total Revenues	-	-	19,911	11,189	10,500	21,689	21,000	24,000
	Total Expenses	-	-	14,559	5,789	8,785	14,574	14,668	16,933
Net Total For 6300 Masters Swim Team		-	-	5,352	5,400	1,715	7,115	6,332	7,067
	6400 Water Polo								
	Charge for Service Revenues	30,315	31,004	42,252	17,567	9,000	26,567	51,500	36,500
	Personnel Expenses	-	-	22,927	7,452	7,533	14,985	23,387	18,280
	Operations & Maintenance Expenses	23,330	25,182	39,225	13,994	5,015	19,009	28,000	18,025
	Total Revenues	30,315	31,004	42,252	17,567	9,000	26,567	51,500	36,500
	Total Expenses	23,330	25,182	62,153	21,445	12,548	33,993	51,387	36,305
Net Total For 6400 Water Polo		6,985	5,822	(19,901)	(3,878)	(3,548)	(7,426)	113	195
	6500 Fitness Programs/Lessons								
	Charge for Service Revenues	-	-	-	-	-	-	-	-
	Personnel Expenses	-	-	214,695	101,170	113,170	214,340	209,665	220,430
	Operations & Maintenance Expenses	-	-	1,925	1,566	1,500	3,066	4,000	3,000
	Total Revenues	-	-	-	-	-	-	-	-
	Total Expenses	-	-	216,619	102,736	114,670	217,406	213,665	223,430

South Davis Recreation District 2026 Budget - Sub-Department Summary

Department	Sub-department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget
Net Total For 6500 Fitness Programs/Lessons		-	-	(216,619)	(102,736)	(114,670)	(217,406)	(213,665)	(223,430)
	6510 Fitness Classes - Special								
	Charge for Service Revenues	2,584	7,472	17,752	11,597	6,000	17,597	18,500	19,000
	Personnel Expenses	177,067	192,716	10,659	5,077	7,385	12,462	13,414	12,137
	Operations & Maintenance Expenses	-	-	4,082	1,890	3,970	5,860	4,025	6,050
	Total Revenues	2,584	7,472	17,752	11,597	6,000	17,597	18,500	19,000
	Total Expenses	177,067	192,716	14,741	6,967	11,355	18,322	17,439	18,187
Net Total For 6510 Fitness Classes - Special		(174,484)	(185,244)	3,011	4,630	(5,355)	(725)	1,061	813
	6520 Personal Trainers								
	Charge for Service Revenues	50,888	77,465	67,504	40,610	36,000	76,610	70,000	80,000
	Personnel Expenses	34,066	50,263	66,101	34,856	34,335	69,203	65,306	74,852
	Operations & Maintenance Expenses	-	-	39	18	25	43	25	50
	Total Revenues	50,888	77,465	67,504	40,610	36,000	76,610	70,000	80,000
	Total Expenses	34,066	50,263	66,140	34,874	34,360	69,246	65,331	74,902
Net Total For 6520 Personal Trainers		16,822	27,203	1,364	5,736	1,640	7,364	4,669	5,098
	6530 Fitness Room Rental								
	Charge for Service Revenues	-	-	-	-	2,000	2,000	2,000	2,000
	Personnel Expenses	-	-	1,779	836	985	1,821	1,897	1,948
	Operations & Maintenance Expenses	-	-	5	2	5	7	10	10
	Total Revenues	-	-	-	-	2,000	2,000	2,000	2,000
	Total Expenses	-	-	1,785	838	990	1,828	1,907	1,958
Net Total For 6530 Fitness Room Rental		-	-	(1,785)	(838)	1,010	172	93	42
	6610 Pool Facility Rental - Parties (7-9, All-night, & party room)								
	Charge for Service Revenues	44,956	49,151	65,212	36,054	33,200	69,254	73,000	74,500
	Personnel Expenses	-	-	24,771	11,710	13,926	25,636	27,944	28,604
	Operations & Maintenance Expenses	9,532	-	24	11	15	26	15	30
	Total Revenues	44,956	49,151	65,212	36,054	33,200	69,254	73,000	74,500
	Total Expenses	9,532	-	24,795	11,721	13,941	25,662	27,959	28,634
Net Total For 6610 Pool Facility Rental - Parties		35,424	49,151	40,417	24,332	19,259	43,591	45,041	45,866
	6640 General Lap Pool Rental								
	Charge for Service Revenues	66,135	80,906	89,785	39,304	35,000	74,304	67,000	65,000
	Personnel Expenses	-	-	22,522	13,911	12,760	26,671	24,547	33,545
	Operations & Maintenance Expenses	-	-	11,770	2,329	1,040	3,369	9,000	6,075
	Total Revenues	66,135	80,906	89,785	39,304	35,000	74,304	67,000	65,000
	Total Expenses	-	-	34,292	16,240	13,800	30,040	33,547	39,620
Net Total For 6640 General Lap Pool Rental		66,135	80,906	55,493	23,064	21,200	44,264	33,453	25,380
	6710 Egg Dive								
	Charge for Service Revenues	16,379	15,345	1,728	1,955	-	1,955	3,750	2,625
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	500
	Personnel Expenses	-	-	4,940	2,003	1,523	3,526	3,832	2,978
	Operations & Maintenance Expenses	93,666	95,937	495	526	10	536	450	500
	Total Revenues	16,379	15,345	1,728	1,955	-	1,955	4,500	3,125
	Total Expenses	93,666	95,937	5,436	2,528	1,533	4,061	4,282	3,478
Net Total For 6710 Egg Dive		(77,287)	(80,593)	(3,708)	(573)	(1,533)	(2,106)	218	(353)
	6720 Dogapoolooza								
	Charge for Service Revenues	-	-	1,746	-	3,200	3,200	3,200	3,500
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	-
	Personnel Expenses	-	-	5,588	1,262	1,997	3,259	3,706	3,559
	Operations & Maintenance Expenses	-	-	89	4	110	114	120	120
	Total Revenues	-	-	1,746	-	3,200	3,200	3,950	3,500
	Total Expenses	-	-	5,677	1,266	2,107	3,373	3,826	3,679
Net Total For 6720 Dogapoolooza		-	-	(3,931)	(1,266)	1,093	(173)	124	(179)
	6730 Movie Nights								
	Sponsorship & Donation Revenues	-	7,000	2,000	-	2,250	2,250	4,750	4,500
	Personnel Expenses	-	-	6,246	1,597	1,872	3,469	3,237	3,062
	Operations & Maintenance Expenses	-	-	2,648	1,744	-	1,744	1,500	1,750
	Total Revenues	-	7,000	2,000	-	2,250	2,250	4,750	4,500
	Total Expenses	-	-	8,894	3,341	1,872	5,213	4,737	4,812
Net Total For 6730 Movie Nights		-	7,000	(6,894)	(3,341)	378	(2,963)	13	(312)
	6740 Races/Triathlon								

South Davis Recreation District 2026 Budget - Sub-Department Summary

Department	Sub-department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget
	Charge for Service Revenues	94,328	99,796	117,290	36,399	81,000	117,399	143,750	136,000
	Sponsorship & Donation Revenues	-	-	6,259	1,352	6,000	7,352	10,000	10,000
	Personnel Expenses	-	-	97,599	38,976	48,575	87,551	84,221	77,620
	Operations & Maintenance Expenses	-	-	82,184	22,401	51,100	73,501	68,000	70,000
	Total Revenues	94,328	99,796	123,549	37,751	87,000	124,751	153,750	146,000
	Total Expenses	-	-	179,782	61,376	99,675	161,051	152,221	147,620
	Net Total For 6740 Races/Triathlon	94,328	99,796	(56,234)	(23,626)	(12,675)	(36,301)	1,529	(1,620)
	6800 Daycare - Aquatics & Fitness								
	Charge for Service Revenues	12,888	14,827	11,129	6,769	7,500	14,269	15,000	18,000
	Personnel Expenses	39,630	40,987	44,649	30,130	33,305	63,435	55,231	60,910
	Operations & Maintenance Expenses	876	1,205	948	1,819	370	2,189	2,125	2,200
	Total Revenues	12,888	14,827	11,129	6,769	7,500	14,269	15,000	18,000
	Total Expenses	40,506	42,192	45,597	31,949	33,675	65,624	57,356	63,110
	Net Total For 6800 Daycare - Aquatics & Fitness	(27,618)	(27,365)	(34,468)	(25,180)	(26,175)	(51,355)	(42,356)	(45,110)
	Aquatics/Fitness/Events Total Revenues	2,485,110	2,722,874	2,973,304	1,603,849	1,511,450	3,115,299	3,133,200	3,224,875
	Aquatics/Fitness/Events Total Expenses	3,010,348	2,753,739	3,425,085	1,485,808	2,127,842	3,613,662	3,320,145	3,652,602
Recreation Department									
	7000 Recreation - General								
	Miscellaneous Operating Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500
	Personnel Expenses	414,487	427,446	18,956	9,777	15,350	25,127	25,633	25,643
	Operations & Maintenance Expenses	157,922	178,749	79,794	25,268	64,093	89,361	86,950	91,850
	Capital Expenses	-	-	-	-	-	-	-	-
	Total Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500
	Total Expenses	572,408	606,195	98,750	35,044	79,443	114,487	112,583	117,493
	Net Total For 7000 Recreation - General	(572,408)	(606,195)	(97,484)	(34,169)	(78,443)	(112,612)	(110,083)	(114,993)
	7110 Team Sports Youth -Jr Jazz								
	Charge for Service Revenues	204,516	200,842	157,718	104,555	84,000	188,555	186,000	194,000
	Sponsorship & Donation Revenues	-	-	1,600	-	1,000	1,000	2,000	1,000
	Personnel Expenses	29,362	51,922	118,948	65,975	66,350	132,325	127,365	131,714
	Operations & Maintenance Expenses	57,384	54,929	55,371	30,704	28,075	58,779	60,125	60,150
	Total Revenues	204,516	200,842	159,318	104,555	85,000	189,555	188,000	195,000
	Total Expenses	86,746	106,851	174,319	96,679	94,425	191,104	187,490	191,864
	Net Total For 7110 Team Sports Youth -Jr Jazz	117,769	93,991	(15,001)	7,876	(9,425)	(1,549)	510	3,136
	7115 Team Sports Youth Jr Jazz								
	Charge for Service Revenues	-	-	37,725	21,740	25,000	46,740	74,000	60,000
	Personnel Expenses	-	-	78,733	30,508	33,070	63,578	71,921	58,101
	Operations & Maintenance Expenses	-	-	6,307	968	25	993	2,000	1,550
	Total Revenues	-	-	37,725	21,740	25,000	46,740	74,000	60,000
	Total Expenses	-	-	85,040	31,476	33,095	64,571	73,921	59,651
	Net Total For 7115 Team Sports Youth Jr Jazz	-	-	(47,315)	(9,736)	(8,095)	(17,831)	79	349
	7120 Team Sports Youth - Soccer								
	Charge for Service Revenues	238,158	243,902	79,783	95,765	1,700	97,465	85,000	99,000
	Sponsorship & Donation Revenues	19,000	18,425	14,000	12,000	(1,000)	11,000	15,000	10,000
	Personnel Expenses	-	-	41,307	29,184	32,445	61,629	60,187	67,302
	Operations & Maintenance Expenses	-	-	25,632	19,233	12,060	31,293	28,250	31,125
	Total Revenues	257,158	262,327	93,783	107,765	700	108,465	100,000	109,000
	Total Expenses	-	-	66,939	48,417	44,505	92,922	88,437	98,427
	Net Total For 7120 Team Sports Youth - Soccer	257,158	262,327	26,845	59,348	(43,805)	15,543	11,563	10,573
	7130 Team Sports Youth Flag Football								
	Charge for Service Revenues	-	-	80,466	100,040	(100)	99,940	83,000	105,000
	Sponsorship & Donation Revenues	-	-	-	-	-	-	2,000	-
	Personnel Expenses	-	-	43,459	30,432	31,260	61,692	53,566	62,178
	Operations & Maintenance Expenses	-	-	30,973	22,846	14,525	37,371	31,030	39,290
	Total Revenues	-	-	80,466	100,040	(100)	99,940	85,000	105,000
	Total Expenses	-	-	74,432	53,278	45,785	99,063	84,596	101,468
	Net Total For 7130 Team Sports Youth Flag Football	-	-	6,034	46,762	(45,885)	877	404	3,532
	7140 Team Sports Youth Spring Baseball								
	Charge for Service Revenues	-	-	20,076	25,149	-	25,149	23,000	25,500
	Sponsorship & Donation Revenues	-	-	-	2,000	-	2,000	2,000	2,000
	Merchandise and Concessions Revenues	847	1,036	-	769	-	769	500	1,000

South Davis Recreation District 2026 Budget - Sub-Department Summary

Department	Sub-department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget
	Personnel Expenses	-	-	17,687	15,766	4,620	20,386	15,978	17,837
	Operations & Maintenance Expenses	1,354	-	7,300	7,569	15	7,584	8,715	8,525
	Total Revenues	847	1,036	20,076	27,918	-	27,918	25,500	28,500
	Total Expenses	1,354	-	24,986	23,335	4,635	27,970	24,693	26,362
t Total For 7140 Team Sports Youth Spring Baseball		(508)	1,036	(4,910)	4,583	(4,635)	(52)	807	2,138
	7150 Team Sports Youth Summer Baseball								
	Charge for Service Revenues	-	-	11,844	13,334	-	13,334	13,000	14,000
	Sponsorship & Donation Revenues	-	-	-	3,000	-	3,000	1,000	2,000
	Merchandise and Concessions Revenues	-	-	503	809	253	1,062	1,000	1,200
	Personnel Expenses	-	-	11,014	6,761	5,423	12,184	10,094	10,959
	Operations & Maintenance Expenses	-	-	3,212	4,644	547	5,191	4,260	5,325
	Total Revenues	-	-	12,347	17,143	253	17,396	15,000	17,200
	Total Expenses	-	-	14,226	11,405	5,970	17,375	14,354	16,284
Total For 7150 Team Sports Youth Summer Baseball		-	-	(1,879)	5,737	(5,717)	20	646	916
	7160 Team Sports Youth Volleyball								
	Charge for Service Revenues	-	-	32,852	35,213	1,425	36,638	35,000	38,000
	Sponsorship & Donation Revenues	-	-	3,000	-	1,000	1,000	4,000	2,000
	Personnel Expenses	-	-	23,848	14,151	16,372	30,523	29,173	32,129
	Operations & Maintenance Expenses	-	-	10,050	4,298	2,310	6,608	9,500	6,520
	Total Revenues	-	-	35,852	35,213	2,425	37,638	39,000	40,000
	Total Expenses	-	-	33,898	18,449	18,682	37,131	38,673	38,649
Net Total For 7160 Team Sports Youth Volleyball		-	-	1,954	16,764	(16,257)	507	327	1,351
	7210 Team Sports Adult Men's Basketball								
	Charge for Service Revenues	-	-	15,468	5,718	5,800	11,518	33,250	26,250
	Personnel Expenses	-	-	28,075	9,885	11,453	21,338	30,811	29,073
	Operations & Maintenance Expenses	-	-	1,155	456	407	863	1,525	1,025
	Total Revenues	-	-	15,468	5,718	5,800	11,518	33,250	26,250
	Total Expenses	-	-	29,230	10,342	11,860	22,202	32,336	30,098
: Total For 7210 Team Sports Adult Men's Basketball		-	-	(13,762)	(4,624)	(6,060)	(10,684)	914	(3,848)
	7211 Team Sports Adult Women Basketball								
	Charge for Service Revenues	-	-	-	-	-	-	-	-
	Personnel Expenses	-	-	8	-	-	-	-	-
	Operations & Maintenance Expenses	-	-	1,051	-	-	-	-	-
	Total Revenues	-	-	-	-	-	-	-	-
	Total Expenses	-	-	1,059	-	-	-	-	-
'otal For 7211 Team Sports Adult Women Basketball		-	-	(1,059)	-	-	-	-	-
	7220 Team Sports Adult Mens Softball								
	Charge for Service Revenues	-	-	3,486	3,668	-	3,668	9,200	8,000
	Personnel Expenses	-	-	5,461	2,291	3,569	5,860	6,498	6,078
	Operations & Maintenance Expenses	-	-	2,415	931	2,000	2,931	2,700	3,250
	Total Revenues	-	-	3,486	3,668	-	3,668	9,200	8,000
	Total Expenses	-	-	7,876	3,223	5,569	8,792	9,198	9,328
Net Total For 7220 Team Sports Adult Mens Softball		-	-	(4,390)	445	(5,569)	(5,124)	2	(1,328)
	7230 Team Sports Adult Coed Softball								
	Charge for Service Revenues	-	-	4,600	-	-	-	9,200	8,000
	Personnel Expenses	-	-	6,588	1,392	-	1,392	6,334	5,909
	Operations & Maintenance Expenses	-	-	2,101	503	-	503	2,850	2,750
	Total Revenues	-	-	4,600	-	-	-	9,200	8,000
	Total Expenses	-	-	8,689	1,895	-	1,895	9,184	8,659
Net Total For 7230 Team Sports Adult Coed Softball		-	-	(4,089)	(1,895)	-	(1,895)	16	(659)
	7240 Team Sports Adult Women Volleyball								
	Charge for Service Revenues	-	-	4,264	25	-	25	11,600	-
	Personnel Expenses	-	-	11,159	3,819	-	3,819	10,896	-
	Operations & Maintenance Expenses	-	-	593	308	-	308	600	-
	Total Revenues	-	-	4,264	25	-	25	11,600	-
	Total Expenses	-	-	11,752	4,126	-	4,126	11,496	-
Total For 7240 Team Sports Adult Women Volleyball		-	-	(7,488)	(4,101)	-	(4,101)	104	-
	7300 Adaptive Sports								
	Charge for Service Revenues	1,596	696	303	600	800	1,400	2,000	2,000
	Sponsorship & Donation Revenues	-	-	-	-	-	-	500	500
	Personnel Expenses	-	-	2,589	1,238	1,542	2,780	2,823	2,827

South Davis Recreation District 2026 Budget - Sub-Department Summary

Department	Sub-department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget
	Operations & Maintenance Expenses	-	-	144	3	-	3	200	-
	Total Revenues	1,596	696	303	600	800	1,400	2,500	2,500
	Total Expenses	-	-	2,732	1,242	1,542	2,784	3,023	2,827
	Net Total For 7300 Adaptive Sports	1,596	696	(2,429)	(642)	(742)	(1,384)	(523)	(327)
	7410 Pickleball Camp								
	Charge for Service Revenues	32,118	33,741	9,008	15,644	219	15,863	13,000	16,500
	Personnel Expenses	-	-	19,223	5,823	10,291	16,114	16,241	19,407
	Operations & Maintenance Expenses	-	-	135	18	29	47	540	280
	Total Revenues	32,118	33,741	9,008	15,644	219	15,863	13,000	16,500
	Total Expenses	-	-	19,358	5,842	10,320	16,162	16,781	19,687
	Net Total For 7410 Pickleball Camp	32,118	33,741	(10,350)	9,802	(10,101)	(299)	(3,781)	(3,187)
	7420 Tennis Camp								
	Charge for Service Revenues	-	-	12,478	18,936	987	19,923	18,000	20,000
	Personnel Expenses	-	-	24,940	8,874	17,234	26,108	22,244	24,922
	Operations & Maintenance Expenses	-	-	263	17	85	102	540	300
	Total Revenues	-	-	12,478	18,936	987	19,923	18,000	20,000
	Total Expenses	-	-	25,203	8,891	17,319	26,210	22,784	25,222
	Net Total For 7420 Tennis Camp	-	-	(12,725)	10,045	(16,332)	(6,287)	(4,784)	(5,222)
	7430 Sports and Fitness Camp								
	Charge for Service Revenues	-	-	6,719	7,648	(84)	7,564	10,500	9,500
	Personnel Expenses	-	-	15,914	5,608	9,002	14,610	15,688	16,032
	Operations & Maintenance Expenses	-	-	252	6	10	16	330	280
	Total Revenues	-	-	6,719	7,648	(84)	7,564	10,500	9,500
	Total Expenses	-	-	16,167	5,613	9,012	14,625	16,018	16,312
	Net Total For 7430 Sports and Fitness Camp	-	-	(9,448)	2,034	(9,096)	(7,062)	(5,518)	(6,812)
	Recreation Total Revenues	496,235	498,642	497,158	467,488	122,000	589,488	636,250	647,950
	Recreation Total Expenses	660,509	713,046	694,654	359,257	382,162	741,419	745,567	762,331
Ice Department									
	8000 Ice Rink Facility - General Operation								
	Charge for Service Revenues	294,524	317,413	345,825	177,481	189,000	366,481	364,300	377,500
	Merchandise and Concessions Revenues	79,045	406	549	23	-	23	2,500	-
	Miscellaneous Operating Revenues	66,274	69,860	75,864	32,428	43,700	76,128	83,500	79,750
	Personnel Expenses	577,176	588,997	295,052	125,762	178,900	304,662	292,295	325,855
	Operations & Maintenance Expenses	295,403	263,952	198,907	50,545	151,750	202,295	203,000	208,000
	Capital Expenses	-	-	-	220,704	-	220,704	210,000	45,000
	Total Revenues	439,844	387,679	422,239	209,932	232,700	442,632	450,300	457,250
	Total Expenses	872,579	852,949	493,959	397,010	330,650	727,660	705,295	578,855
	t Total For 8000 Ice Rink Facility - General Operation	(432,735)	(465,270)	(71,720)	(187,078)	(97,950)	(285,028)	(254,995)	(121,605)
	8110 Ice Rink Rentals - Hockey								
	Charge for Service Revenues	154,785	197,333	182,037	83,387	127,000	210,387	200,000	220,000
	Personnel Expenses	-	-	37,878	17,466	24,112	38,455	33,925	47,324
	Operations & Maintenance Expenses	-	-	407	41	15	56	25	125
	Total Revenues	154,785	197,333	182,037	83,387	127,000	210,387	200,000	220,000
	Total Expenses	-	-	38,285	17,507	24,127	38,510	33,950	47,449
	Net Total For 8110 Ice Rink Rentals - Hockey	154,785	197,333	143,752	65,880	102,873	171,876	166,050	172,551
	8120 Ice Rink Rentals -Figure Skating								
	Charge for Service Revenues	-	-	12,244	5,009	12,000	17,009	20,000	20,000
	Personnel Expenses	-	-	2,244	878	2,357	3,235	3,249	3,290
	Operations & Maintenance Expenses	-	-	4	2	8	10	10	10
	Total Revenues	-	-	12,244	5,009	12,000	17,009	20,000	20,000
	Total Expenses	-	-	2,249	880	2,365	3,245	3,259	3,300
	Net Total For 8120 Ice Rink Rentals -Figure Skating	-	-	9,995	4,129	9,635	13,764	16,741	16,700
	8130 Ice Rink Rentals - Full Rink								
	Charge for Service Revenues	3,100	3,070	2,385	2,133	1,500	3,633	4,750	5,000
	Personnel Expenses	-	-	4,378	4,929	(525)	4,404	4,723	4,848
	Operations & Maintenance Expenses	-	-	217	4	10	14	25	25
	Total Revenues	3,100	3,070	2,385	2,133	1,500	3,633	4,750	5,000
	Total Expenses	-	-	4,594	4,933	(515)	4,418	4,748	4,873
	Net Total For 8130 Ice Rink Rentals - Full Rink	3,100	3,070	(2,209)	(2,800)	2,015	(785)	2	127

South Davis Recreation District 2026 Budget - Sub-Department Summary

Department	Sub-department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget
	8135 Ice Rink Rentals - Ice Party Room								
	Charge for Service Revenues	4,420	6,680	5,100	2,210	3,300	5,510	5,500	6,000
	Personnel Expenses	-	-	1,041	489	623	1,112	1,112	1,143
	Operations & Maintenance Expenses	-	-	4	2	10	12	10	20
	Total Revenues	4,420	6,680	5,100	2,210	3,300	5,510	5,500	6,000
	Total Expenses	-	-	1,045	491	633	1,124	1,122	1,163
Net Total For 8135 Ice Rink Rentals - Ice Party Room		4,420	6,680	4,055	1,719	2,667	4,386	4,378	4,837
	8200 Learn to Skate								
	Charge for Service Revenues	59,942	58,732	45,342	28,832	32,000	60,832	60,000	65,000
	Personnel Expenses	-	-	25,334	13,425	15,431	28,856	26,717	31,341
	Operations & Maintenance Expenses	-	-	1,507	565	1,015	1,580	1,515	1,530
	Total Revenues	59,942	58,732	45,342	28,832	32,000	60,832	60,000	65,000
	Total Expenses	-	-	26,841	13,991	16,446	30,437	28,232	32,871
	Net Total For 8200 Learn to Skate	59,942	58,732	18,501	14,841	15,554	30,395	31,768	32,129
	8300 Freestyle Sessions								
	Charge for Service Revenues	58,928	58,265	39,792	21,045	27,000	48,045	52,000	53,000
	Personnel Expenses	-	-	36,475	11,771	20,430	32,201	35,575	34,503
	Operations & Maintenance Expenses	-	-	161	13	220	233	535	535
	Total Revenues	58,928	58,265	39,792	21,045	27,000	48,045	52,000	53,000
	Total Expenses	-	-	36,636	11,784	20,650	32,434	36,110	35,038
	Net Total For 8300 Freestyle Sessions	58,928	58,265	3,157	9,261	6,350	15,611	15,890	17,962
	8400 Ice Ribbon Facility								
	Charge for Service Revenues	104,276	121,384	127,446	64,250	78,000	142,250	140,000	142,500
	Merchandise and Concessions Revenues	28	5	-	-	-	-	250	-
	Personnel Expenses	34,595	36,894	78,705	40,971	35,184	76,155	71,933	80,205
	Operations & Maintenance Expenses	33,140	25,205	28,768	15,644	14,295	29,939	29,000	32,840
	Total Revenues	104,304	121,388	127,446	64,250	78,000	142,250	140,250	142,500
	Total Expenses	67,736	62,099	107,473	56,616	49,479	106,095	100,933	113,045
	Net Total For 8400 Ice Ribbon Facility	36,568	59,289	19,973	7,634	28,521	36,155	39,317	29,455
	8700 Special Events - Ice								
	Charge for Service Revenues	2,298	1,969	-	-	-	-	-	-
	Sponsorship & Donation Revenues	-	-	-	-	5,000	5,000	5,000	10,000
	Personnel Expenses	-	-	698	-	-	-	-	-
	Operations & Maintenance Expenses	399	7	-	-	-	-	-	-
	Total Revenues	2,298	1,969	-	-	5,000	5,000	5,000	10,000
	Total Expenses	399	7	698	-	-	-	-	-
	Net Total For 8700 Special Events - Ice	1,898	1,963	(698)	-	5,000	5,000	5,000	10,000
	8800 Daycare-Ice								
	Charge for Service Revenues	-	-	1,964	1,194	1,200	2,394	2,500	3,500
	Personnel Expenses	-	-	5,931	4,424	4,640	9,064	7,596	8,687
	Operations & Maintenance Expenses	-	-	254	370	-	370	375	400
	Total Revenues	-	-	1,964	1,194	1,200	2,394	2,500	3,500
	Total Expenses	-	-	6,184	4,793	4,640	9,433	7,971	9,087
	Net Total For 8800 Daycare-Ice	-	-	(4,221)	(3,599)	(3,440)	(7,039)	(5,471)	(5,587)
	Ice Total Revenues	827,619	835,116	838,549	417,991	519,700	937,691	940,300	982,250
	Ice Total Expenses	940,713	915,055	717,964	508,004	448,475	953,356	921,620	825,681
General Operations - Maintenance, Debt, Tax, & Non-program Revenue/Expense									
	9000 General Operating								
	Property Tax Revenues	1,159,038	1,185,678	1,839,164	108,811	1,773,000	1,881,811	1,829,786	1,952,386
	Charge for Service Revenues	21,045	30,077	32,101	9,801	20,000	29,801	25,000	31,000
	Miscellaneous Revenues	123,872	290,057	271,906	122,715	130,000	252,715	217,000	224,000
	Personnel Expenses	-	-	183,718	94,347	117,125	211,472	215,893	226,548
	Operations & Maintenance Expenses	1,540,173	1,706,325	1,874,841	621,645	1,230,550	1,852,195	1,123,600	1,174,150
	Capital Expenses	764,782	(36,340)	80,247	9,697	157,000	166,697	188,000	155,000
	Total Revenues	1,303,955	1,505,811	2,143,172	241,327	1,923,000	2,164,327	2,071,786	2,207,386
	Total Expenses	2,304,955	1,669,985	2,138,806	725,689	1,504,675	2,230,364	1,527,493	1,555,698
	Net Total For 9000 General Operating	(1,001,000)	(164,174)	4,366	(484,362)	418,325	(66,037)	544,293	651,688
	9100 Debt Serivce								
	Property Tax Revenues	1,142,895	1,105,746	1,244,810	69,307	1,173,000	1,242,307	1,247,791	-
	Operations & Maintenance Expenses	425	500	500	550	-	550	500	-

South Davis Recreation District 2026 Budget - Sub-Department Summary

Department	Sub-department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget
	Debt Service Expenses	151,517	95,017	94,214	(25,292)	91,509	66,217	1,256,217	-
	Total Revenues	1,142,895	1,105,746	1,244,810	69,307	1,173,000	1,242,307	1,247,791	-
	Total Expenses	151,942	95,517	94,714	(24,742)	91,509	66,767	1,256,717	-
	Net Total For 9100 Debt Serivce	990,953	1,010,230	1,150,096	94,049	1,081,491	1,175,540	(8,926)	-
	9200 Maintenance								
	Personnel Expenses	261,229	279,630	106,331	48,731	60,758	109,489	108,047	113,061
	Operations & Maintenance Expenses	120,836	119,412	19,903	7,870	12,850	20,720	22,400	24,050
	Capital Expenses	-	-	-	-	-	-	-	-
	Total Revenues								
	Total Expenses	382,065	399,043	126,234	56,600	73,608	130,208	130,447	137,111
	Net Total For 9200 Maintenance	(382,065)	(399,043)	(126,234)	(56,600)	(73,608)	(130,208)	(130,447)	(137,111)
	General Operations Total Revenues	2,446,850	2,611,558	3,387,983	310,633	3,096,000	3,406,633	3,319,577	2,207,386
	General Operations Total Expenses	2,838,962	2,164,544	2,359,755	757,547	1,669,792	2,427,339	2,914,657	1,692,809
Grand Total Revenues		6,255,813	6,668,189	7,696,993	2,799,961	5,249,150	8,049,111	8,029,327	7,062,461
Grand Total Expenses		7,450,532	6,546,384	7,197,458	3,110,617	4,628,271	7,735,777	7,901,989	6,933,423
	Net Surplus or (Deficit)	(1,194,719)	121,805	499,535	(310,656)	620,879	313,335	127,338	129,038
	Check figure to detailed tab	-	(0)	-	-	-	-	-	-