South Davis Recreation District
Board Meeting
October 13th, 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 October 2025's Employee of the Month
4. Approval of September 8th, 2025 Board Meeting Minutes
5. Review and Approval of Expenditures/Financial Statement Review for September 2025 Reports
6. Update on School District Conversations and Discussion on Possible Fees
7. Open Public Hearing on New and Updated Fees – Approximately 6pm
8. Board discussion on New and Updated Fees
9. Close Public Hearing on New and Updated Fees
10. Action on Resolution #2025-05 Adopting New and Updated Fees
11. Ice Ribbon Chiller Repair
12. Discussion on 2026 Budget
13. District 2026 Tax Increase Noticing Requirements for the Legislative Body of Each District City – Jayme Blakesley
14. Executive Director Report
15. Membership Report
16. Closed session for pending or reasonably imminent litigation
17. Next Board Meeting – **November 10th, 2025**
18. Adjourn

South Davis Recreation District
Administrative Control Board Meeting

September 8th, 2025, at 5:30 p.m.

Board Members present:

Councilmember Kate Bradshaw, Bountiful City **arrived at 5:45pm*
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

Staff In Attendance:

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

Others in Attendance:

Jason Berrett (Centerville), Brett Hewlett (Bountiful), Christi Majors (Centerville), Mark Turner (Centerville)

<u>WELCOME</u>

Chairman Summerhays opened the meeting at 5:30 p.m. and excused Mayor Ryan Westergard.

<u>CITIZEN MATTERS</u>

Ron Mortensen thanked staff and board for the information on the past 19 years subsidy tax revenue he pointed out that while the tax rate subsidy has remained stable that revenues increased more rapidly than inflation over that same time. Dr. Mortensen commented that the operations and maintenance subsidy should've been used to maintain the center on an ongoing basis and to build up the reserves.

Christi Majors commented on increasing the wages for the front desk so that mature candidates could be recruited.

Brett Hewlett has been involved with the District's Jr. Jazz competition program since 2000 and was surprised at the increase to the program fees after comparing it to other local leagues.

Jason Berrett, with DC Wind hockey program, thanked staff and board for their continued support and reported that their youth participation has increased.

<u>RECOGNITION OF EMPLOYEE OF THE MONTH</u>

Mr. Miller recognized Angela Millet as the employee of the month for September.

APPROVAL OF AUGUST 11TH, 2025 BOARD MEETING MINUTES

Minutes of the Administrative Control Board Meeting held on August 11th, 2025, was approved on a motion made by Mr. Norman, and was seconded by Councilmember Butterfield. Board Members Butterfield, Jackson, Norman, Steadman, and Summerhays voted “aye.”

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

Mr. Miller highlighted the following expenditures:

- Affordable Portables (#17) - $500 for rental of race port-a-potties
- International Business Forms (#32) - $4,765.11 for Handcart Days race shirts
- Pink Sunshine Resurfacing (#72) - $6,745 for slide resurfacing
- Ski Pro (#76) - $1,175 for swim team silicone caps
- Boulder Valley (#81) - $2,269.16 for volleyball t-shirts
- Lundquist Sales (#119) - $3,149.59 for a lap pool pump

Councilmember Bradshaw arrived at 5:45 p.m.

Mr. Miller answered that #108 to Certified Disaster Services for $1,295.00 was a refund for a cancelled party reservation. Mr. Miller said a $5 service charge was being charged but that staff have been discussing increasing this fee as it has never been increased.

Total expenditures of $565,467.95 for the period of August 1, 2025, to August 31, 2025, was approved on a motion made by Councilmember Butterfield, and seconded by Councilmember Jackson. Chairman Summerhays asked for a roll call vote. Board Members Jackson, Butterfield, Summerhays, Bradshaw, Norman, and Steadman voted “aye.”

Mr. Miller reviewed the financial statement and was asked where competition basketball currently sits for revenues and expenses. Mr. Miller replied at a loss of $15,147 for the year but it was for the cheaper priced spring league held earlier in the year.

DISCUSSION ON NOVEMBER DATE FOR THE REGULAR BOARD MEETING

Mr. Miller reported that the meeting schedule originally had November 3rd as the regular board meeting and suggested moving the meeting to November 10th. The board saw no conflicts with that.

RESPONSE TO CITIZEN INFORMATION REQUEST FROM AUGUST 2025

Tyson Beck prepared a report after the request from the last meeting that showed the subsidy levy collection from 2005 to 2024. Mr. Beck reported that the levy collection was $513,000 in 2005 and had grown to 1.7 million for 2024. Increases between 2005-2023 were for new growth and was $418,550 and $775,000 in 2024 due to the tax increase.

EXECUTIVE DIRECTOR REPORT

Mr. Miller reported on the following items:

- Schedule changes for ice, pools, freestyles, and additional hockey availability
- Highlighted the Learn To Skate staff and teachers
- Next Health Coalition meeting is 10/16
- West Bountiful City day will be 10/2
- Numerous budget lines have seen an increase in revenues over 2024
- Dogapoolooza – 70 registrations – 9/13
- No reply received from the School District
- Pools are closed for maintenance with several projects happening

Chairman Summerhays asked for feedback and suggestions for a swim calendar that can distribute what lanes were being used at what times for the lap swimmers. Staff and board members discussed several options, space priorities in the lap pool, and public communications.

MEMBERSHIP REPORT

Mr. Miller reviewed August membership sales.

DISCUSSION ON UPDATE COSTS FOR POTENTIAL FUTURE PROJECTS

Mr. Miller compared estimated costs that he had received from Hogan Construction and VCBO for projected future projects that have been discussed in past meetings. Hogan's estimates were lower for all projects, but they were still working on some missing some details and costs. Despite that it is not expected to be as high as VCBO's estimated costs.

DISCUSSION ON 2026 BUDGET DRAFT #1

Mr. Miller presented a draft of the 2026 Budget with updated capital projects for review. He noted many programs are bringing in more revenue than they did in 2024, but the draft does include a reduction in program participants due to increased fees. Mr. Miller noted that the budget does not have any revenue coming from debt service and discussed different ways to account for depreciation.

Mr. Miller explained the draft was prepared with a 4.9% increase in health insurance and a 2.5% COLA increase for full-time employees. Board members discussed fees for swim team, competition basketball, the increase cost to pool chemicals, and hockey fees.

Chairman Summerhays asked members to take time before the next meeting to review the budget draft.

ADJOURNMENT

At 7:48 p.m. Councilmember Bradshaw made a motion to adjourn the meeting.

SOUTH DAVIS RECREATION DISTRICT

AGENDA ITEM # ________

Cash Disbursements Submitted For Approval

For the Period Sep 1-30, 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 9/6/2025	20680-20692	9/12/2025	1,832.07
2	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 9/6/2025	ACH	9/12/2025	81,717.09
3	INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 9/6/2025	EFTPS	9/12/2025	19,271.86
4	US BANK	EPAYMENT FOR AUG 2025 CREDIT CARD BILL	ACH	9/18/2025	4,528.49
5	UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 8/23/2025	ACH	9/18/2025	6,662.37
6	STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR JUL SALES	ACH	9/24/2025	13,861.81
7	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 9/20/2025	20693-20706	9/26/2025	1,301.61
8	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 9/20/2025	ACH	9/26/2025	81,631.49
9	INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 9/20/2025	EFTPS	9/26/2025	19,981.64
10	UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 9/6/2025	ACH	9/30/2025	6,619.89
11	CREDIT CARD PROCESSORS (BANKCARD & FIRSTFUND)	AUG 2025 CREDIT CARD FEES	ACH	9/30/2025	8,392.67
12	US BANK	PAYMENT FOR AUG 2025 BANK ANALYSIS FEE	ACH	9/30/2025	686.17
	Accounts Payable Check Disbursements:				
13	BOUNTIFUL CITY	July utilities	81268	9/1/2025	43,528.00
14	COMCAST CABLE	Comcast business services	81269	9/1/2025	87.40
15	GORDON'S COPYPRINT LC	Stamps for Labor Day Awards	81270	9/1/2025	135.00
16	GRAINGER, INC.	Pool parts, etc	81271	9/1/2025	181.13
17	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 08/23/2025	81272	9/1/2025	129.98
18	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 08/23/2025	81273	9/1/2025	238.63
19	NUCO2 INC. AND SUBSIDIARIES	Pool CO2	81274	9/1/2025	261.12
20	SALT CITY SALES, INC	Labor Day Awards	81275	9/1/2025	635.00
21	STATE OF UTAH	AUGUST 2025 STATE TAX WITHHOLDING	81276	9/1/2025	8,631.40
22	STEP SAVER INC	Building Salt	81277	9/1/2025	255.36
23	UMPIRES OF UTAH, LLC	Mens softball	81278	9/1/2025	544.00
24	UNIVERSAL GRINDING COMPANY, INC.	Zamboni blade sharpening	81279	9/1/2025	158.00
25	ACE RECYCLING AND DISPOSAL, INC	Recycling	81280	9/1/2025	98.12
26	JORDAN AMES	Refund basketball	81281	9/8/2025	71.00
27	AMY ARNOLD	Refund Swim lessons	81282	9/8/2025	61.00
28	B & B SPECIALTIES, LLC	Dressing room mirrors	81283	9/8/2025	372.50
29	KRISTEN BALDWIN	Refund punch pass	81284	9/8/2025	175.00
30	BOUNTIFUL CITY	Monthly contract for services & Fuel	81285	9/8/2025	21,294.87
31	BRADY INDUSTRIES, LLC.	Floor machine parts	81286	9/8/2025	172.77
32	STEPHANIE CARTER	Refund basketball	81287	9/8/2025	71.00
33	ANA CANDY CASTRO	Refund coed softball	81288	9/8/2025	303.00
34	C E M MAINTENANCE INC	Hot tub filter parts	81289	9/8/2025	347.98
35	CERTIFIED DISASTER SERVICES	Refund party room	81290	9/8/2025	200.00
36	KAITLYN CHRISTENSEN	Refund soccer	81291	9/8/2025	47.00

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
37	CINTAS CORP	Mats	81292	9/8/2025	52.60
38	BRANDIE EVANS	Refund Jr Jazz	81293	9/8/2025	53.00
39	MATHEW S. SHURTLEFF	Summer Camp July 28-31	81294	9/8/2025	1,680.00
40	JENNIE GATES	Refund deposit	81295	9/8/2025	200.00
41	SHELLIE GEORGE	Refund coed softball	81296	9/8/2025	303.00
42	GRAINGER, INC.	Misc Parts/Suppplies	81297	9/8/2025	636.74
43	MIRIAM HEDIN	Refund flag football	81298	9/8/2025	88.00
44	HOISTFITNESS SYSTEMS INC	Weight machine pads	81299	9/8/2025	152.00
45	KARA HORROCKS	Refund basketball	81300	9/8/2025	81.00
46	LUMOS HOLDINGS US ACQUISITION CO	Weight pads	81301	9/8/2025	1,447.72
47	ASHTEN MCELROY	Refund swim lessons	81302	9/8/2025	72.00
48	NATIONAL BACKGROUND & SCREENING SERVICES LLC	Background checks	81303	9/8/2025	454.10
49	NUCO2 INC. AND SUBSIDIARIES	Pool CO2	81304	9/8/2025	466.62
50	JONI REDFORD	Refund Jr Jazz	81305	9/8/2025	66.00
51	552INTERSTATE FIRE SALES & SERVICE, LLC	Fire extinguisher inspection	81306	9/8/2025	733.60
52	STREAMLINE SOFTWARE, INC.	Sept software	81307	9/8/2025	550.00
53	RYAN STRINGFELLOW	Refund mens softball	81308	9/8/2025	353.00
54	MATT STRINGHAM	Refund swim lessons	81309	9/8/2025	105.25
55	SUMMIT ENERGY, LLC	August 2025	81310	9/8/2025	5,391.02
56	T-MOBILE USA, INC.	Cell phone	81311	9/8/2025	58.10
57	TOWN & COUNTRY FLOORING COMPANY	Ice rink florring	81312	9/8/2025	17,999.00
58	WELMAR RECREATIONAL PRODUCTS	Ice rink parts for glass & doors	81313	9/8/2025	538.00
59	AMERICAN NATIONAL RED CROSS	Swim Teacher/Lifeguard/CPR Certifications	81314	9/8/2025	406.00
60	BRADY INDUSTRIES, LLC.	Misc. Parts/Supplies	81315	9/17/2025	116.84
61	CALIBER CLEANING SERVICES LLC	Sept. 2025 Janitorial Services	81316	9/17/2025	9,640.00
62	CINTAS CORP	Mats	81317	9/17/2025	26.30
63	GRAINGER, INC.	Misc. Parts/Supplies	81318	9/17/2025	272.00
64	HARTFORD-PRIORITY ACCOUNTS	09/25 PREMIUM PAYMENT	81319	9/17/2025	446.56
65	HARTFORD-PRIORITY ACCOUNTS	09/25 PREMIUM PAYMENT	81320	9/17/2025	291.72
66	HAYES GODFREY BELL, P.C.	Aug. 2025 Legal Fees	81321	9/17/2025	919.50
67	CITIBANK, N.A.	Misc. Parts/Supplies	81322	9/17/2025	1,251.44
68	INTERMOUNTAIN CONCRETE SPECIALTIES	Misc. Parts/Supplies	81323	9/17/2025	1,119.96
69	OQUIRRH RECREATION AND PARKS DISTRICT	Facility Rental for Swim Meet	81324	9/17/2025	1,955.00
70	KLEAN FREAK	Services	81325	9/17/2025	222.20
71	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 09/06/2025	81326	9/17/2025	129.42
72	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 09/06/2025	81327	9/17/2025	238.63
73	NATIONAL BENEFIT SERVICES CAFETERIA	PPE 09/06/2025	81328	9/17/2025	818.34
74	NATIONAL BENEFIT SERVICES CAFETERIA	NBS ADMIN FEES AUGUST	81329	9/17/2025	52.00
75	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81330	9/17/2025	341.04
76	ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	81331	9/17/2025	469.55
77	PEAK SOFTWARE SYSTEMS, INC.	Software Maintenance	81332	9/17/2025	50.00
78	PILOT THOMAS LOGISTICS, LLC	Propane	81333	9/17/2025	113.63
79	PINPROS, INC.	Labor Day Tri race	81334	9/17/2025	2,953.75

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
80	PUBLIC EMPLOYEES HEALTH PROGRAM	10/25 PREMIUM PAYMENT	81335	9/17/2025	24,122.69
81	QUICKSCORES LLC	Scoring for South Davis Rec.	81336	9/17/2025	994.00
82	STEP SAVER INC	Building Salt	81337	9/17/2025	216.26
83	PICARD CORPORATION	Rink Salt	81338	9/17/2025	351.62
84	WORKER'S COMPENSATION FUND	SEPTEMBER 2025 PREMIUM PAYMENT	81339	9/17/2025	1,418.11
85	NICOLE BURBANK	Refund for Jr. Jazz	81340	9/17/2025	86.00
86	UTAH CARENOW URGENT CARE LLC	Drug Testing for pre-employment	81341	9/22/2025	81.00
87	CINTAS CORP	Mats	81342	9/22/2025	26.30
88	QUESTAR GAS COMPANY	Utilties	81343	9/22/2025	1,647.41
89	RED WAVE FRANCHISING LLC	Window Cleaning	81344	9/22/2025	4,596.00
90	GRAINGER, INC.	Misc. Parts/Supplies	81345	9/22/2025	148.53
91	MICHONN JOHNSON	Refund for Jr. Jazz	81346	9/22/2025	71.00
92	JON NIELSEN	Refund for Jr. Jazz	81347	9/22/2025	81.00
93	KENDELL NIELSEN	Refund Men's Basketball	81348	9/22/2025	93.00
94	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81349	9/22/2025	378.09
95	MICHAELA RAYMUNDO	Refund Snow Plow	81350	9/22/2025	283.00
96	NIKKI TAYLOR	Refund for Jr. Jazz	81351	9/22/2025	71.00
97	BOUNTIFUL CITY	Utilities	81352	9/22/2025	42,870.54
98	BRADY INDUSTRIES, LLC.	Hand Sanitizer	81353	9/27/2025	488.59
99	CARPENTER PAPER CO.	Misc. Parts/Supplies	81354	9/27/2025	636.15
100	CINTAS CORP	Mats	81355	9/27/2025	26.30
101	GADD, MARY	Reimbursed for employee appreciation	81356	9/27/2025	78.56
102	GRAINGER, INC.	Misc. Parts/Supplies	81357	9/27/2025	129.15
103	OQUIRRH RECREATION AND PARKS DISTRICT	Fall Youth Water Polo	81358	9/27/2025	2,250.00
104	PINK SUNSHINE RESURFACING, LLC	Gel coat on yellow waterslide	81359	9/27/2025	20,234.00
105	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 09/20/2025	81360	9/27/2025	137.53
106	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 09/20/2025	81361	9/27/2025	238.63
107	NATIONAL BENEFIT SERVICES CAFETERIA	PPE 09/20/2025	81362	9/27/2025	818.34
108	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81363	9/27/2025	406.68
109	OFFICE OF RECOVERY SERVICES	PPE 09/20/2025	81364	9/27/2025	41.27
110	RUMSEY HARDWOOD FLOORING INC	2 coats gloss water base finish	81365	9/27/2025	1,901.90
111	STATE OF UTAH	SEPTEMBER 2025 STATE TAX WITHHOLDING	81366	9/27/2025	4,887.04
		TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL..			***$ 487,610.74***

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 8/31/2025				**4,578,142**
Increase/(decrease) from previous cash report				(138,857)
Total Restricted and Unrestricted Cash & Investments as of 9/31/2025			$	**4,439,285** *

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		307,148		
[E]	Legally restricted cash collected on the debt service property tax levy		132,545		
	Total Restrictions on Cash.			$	**4,674,693**
	Total of Cash Reserves Used & Unreplenished.			$	**(235,408)**

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.

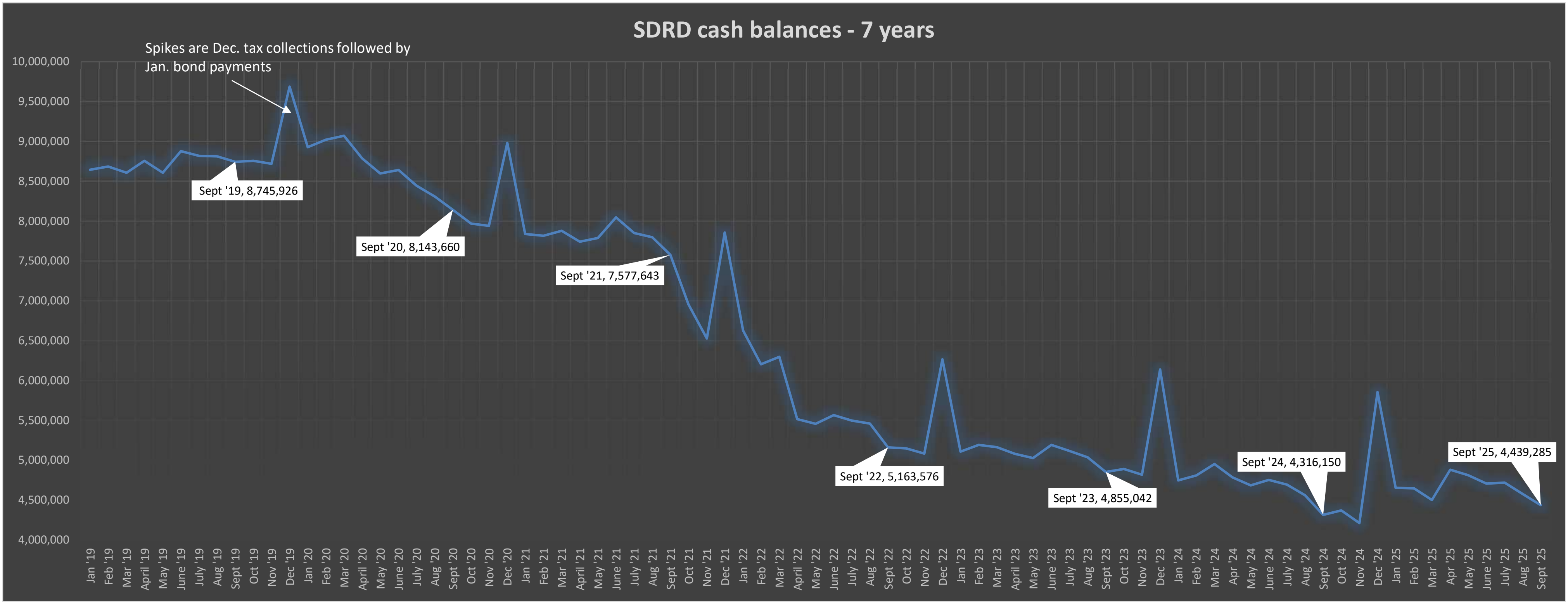
[A] Per Resolution 2024-05 (7/8/24 adoption), the Board designated "a reserved portion of unrestricted cash equal to or greater than four (4) months of its total operating expenses.". The amount shown here is the average of the District's actual 2024 monthly operating expenses. The intended use is only 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
Sept '19, 8,745,926
Sept '20, 8,143,660
Sept '21, 7,577,643
Sept '22, 5,163,576
Sept '23, 4,855,042
Sept '24, 4,316,150
Sept '25, 4,439,285
10,000,000
9,500,000
9,000,000
8,500,000
8,000,000
7,500,000
7,000,000
6,500,000
6,000,000
5,500,000
5,000,000
4,500,000
4,000,000

SDRD September 2025 Revenues & Expenses by Activity/Program

	2025 Budgeted Revenues	Sept. 2025 YTD Revenues	% Earned	2025 Budgeted Expenses	Sept. 2025 YTD Expenses	% Spent	Sept. YTD Net Income/(loss)	Activity/Program Status	Activity participation #'s	Income/(loss) per capita	
6000 Aquatics & Fitness - Gene	2,182,000	1,618,248	74%	$ 2,247,334	$ 1,520,893	68%	$ 97,356	Ongoing	N/A		
6110 Group Swim Lessons	215,000	188,557	88%	195,053	178,330	91%	10,227	Ongoing	4200	$ 2.44	
6120 Private Swim Lessons	39,000	30,119	77%	33,280	27,551	83%	2,568	Ongoing	1003	$ 2.56	
6210 Swim Team - Recreation	114,000	68,058	60%	102,410	61,435	60%	6,623	Ongoing	1169	$ 5.67	
6250 Swim Team - Competitive	98,250	69,874	71%	93,743	81,345	87%	(11,471)	Ongoing	1077	$ (10.65)	
6300 Masters Swim Team	21,000	15,288	73%	14,668	9,628	66%	5,659	Ongoing	294	$ 19.25	
6400 Water Polo	51,500	21,391	42%	51,387	25,932	50%	(4,541)	Ongoing	73	$ (62.21)	
6500 Fitness Programs/Lessons	-	-		213,665	157,637	74%	(157,637)	Ongoing	N/A		
6510 Fitness Classes - Special	18,500	14,446	78%	17,439	9,898	57%	4,548	Ongoing	218	$ 20.86	
6520 Personal Trainers	70,000	56,235	80%	65,331	51,949	80%	4,286	Ongoing	668	$ 6.42	
6530 Fitness Room Rental	2,000	-	0%	1,907	1,312	69%	(1,312)	Ongoing			
6610 Pool Facility Rental - Pa	73,000	49,047	67%	27,959	18,142	65%	30,905	Ongoing			
6640 General Lap Pool Rental	67,000	86,901	130%	33,547	23,387	70%	63,514	Ongoing			
6710 Egg Dive	4,500	1,955	43%	4,282	3,268	76%	(1,312)	Finalized			
6720 Dogapoolooza	3,950	2,703	68%	3,826	2,835	74%	(133)	Finalized			
6730 Movie Nights	4,750	2,250	47%	4,737	4,538	96%	(2,288)	Ongoing			
6740 Races/Triathlon	153,750	68,919	45%	152,221	103,701	68%	(34,783)	Ongoing	1745	$ (19.93)	
6800 Daycare - Aquatics & Fitn	15,000	10,711	71%	57,356	48,476	85%	(37,765)	Ongoing			
7000 Recreation - General	2,500	876		112,583	85,605	76%	(84,729)	Ongoing	N/A		
7110 TeamSportsYth-JrJazzRec	188,000	104,555	56%	187,490	112,562	60%	(8,007)	Ongoing	1922	$ (4.17)	
7115 TeamSportsYth-JrJazzComp	74,000	21,740	29%	73,921	39,174	53%	(17,434)	Ongoing	41	$ (425.21)	/team
7120 TeamSportsYth-Soccer	100,000	109,277	109%	88,437	80,802	91%	28,475	Ongoing	1614	$ 17.64	
7130 TeamSportsYth-FlagFootbal	85,000	99,190	117%	84,596	86,149	102%	13,041	Ongoing	1090	$ 11.96	
7140 TeamSportsYth-SpringBaseb	25,500	27,918	109%	24,693	25,497	103%	2,422	Finalized	355	$ 6.82	
7150 TeamSportsYth-SummerBaseb	15,000	17,452	116%	14,354	15,776	110%	1,676	Finalized	227	$ 7.38	
7160 TeamSportsYth-Volleyball	39,000	36,560	94%	38,673	30,340	78%	6,220	Ongoing	535	$ 11.63	
7210 TeamSportsAdult-MensBsktb	33,250	10,710	32%	32,336	13,339	41%	(2,629)	Ongoing	113	$ (23.27)	
7211 TeamSportsAdult-WomensBsk	-	-		-	-		0	Ongoing	N/A		
7220 TeamSportsAdult-MensSoftb	9,200	3,668	40%	9,198	8,709	95%	(5,041)	Finalized	8	$ (630.17)	/team
7230 TeamSportsAdult-CoedSoftb	9,200	-	0%	9,184	2,665	29%	(2,665)	Ongoing	0	#DIV/0!	/team
7240 TeamSportsAdult-WomensVol	11,600	25	0%	11,496	6,159	54%	(6,134)	Ongoing			/team
7300 Adaptive Sports	2,500	870	35%	3,023	1,928	64%	(1,058)	Ongoing	30	$ (35.28)	
7410 Pickleball Camp	13,000	15,863	122%	16,781	13,136	78%	2,727	More Exp.	231	$ 11.80	
7420 Tennis Camp	18,000	19,923	111%	22,784	22,450	99%	(2,527)	More Exp.	279	$ (9.06)	
7430 Sports and Fitness Camp	10,500	7,565	72%	16,018	11,529	72%	(3,964)	More Exp.	126	$ (31.46)	
8000 Ice Rink Facility - Gener	450,300	288,435	64%	705,295	526,893	75%	(238,458)	Ongoing	N/A		
8110 Ice Rink Rentals - Hockey	200,000	109,017	55%	33,950	33,140	98%	75,877	Ongoing			
8120 Ice Rink Rentals -Figure	20,000	15,091	75%	3,259	2,273	70%	12,818	Ongoing			
8130 Ice Rink Rentals - Full R	4,750	2,139	45%	4,748	3,177	67%	(1,038)	Ongoing			
8135 Ice Rink Rentals - Ice Pa	5,500	2,320	42%	1,122	774	69%	1,546	Ongoing			
8200 Learn to Skate	60,000	41,466	69%	28,232	21,944	78%	19,522	Ongoing	781	$ 25.00	
8300 Freestyle Sessions	52,000	36,198	70%	36,110	22,449	62%	13,748	Ongoing	6936	$ 1.98	
8400 Ice Ribbon Facility	140,250	64,250	46%	100,933	65,570	65%	(1,320)	Ongoing	7062	$ (0.19)	
8700 Special Events - Ice	5,000	-	0%	-	-		0	Ongoing			
8800 Daycare-Ice	2,500	1,890	76%	7,971	7,287	91%	(5,397)	Ongoing			
9000 General Operating	2,071,786	462,428	22%	1,527,493	1,005,203	66%	(542,774)	Ongoing	N/A		
9100 Debt Serivce	1,247,791	183,569	15%	1,256,717	(11,988)	-1%	195,557	Ongoing	N/A		
9200 Maintenance	-	-		130,447	88,047	67%	(88,047)	Ongoing	N/A		
SDRD in total	8,029,327	3,987,694	50%	7,901,989	4,650,848	59%	(663,153)				

Activity/Program Status Highlight Legend:

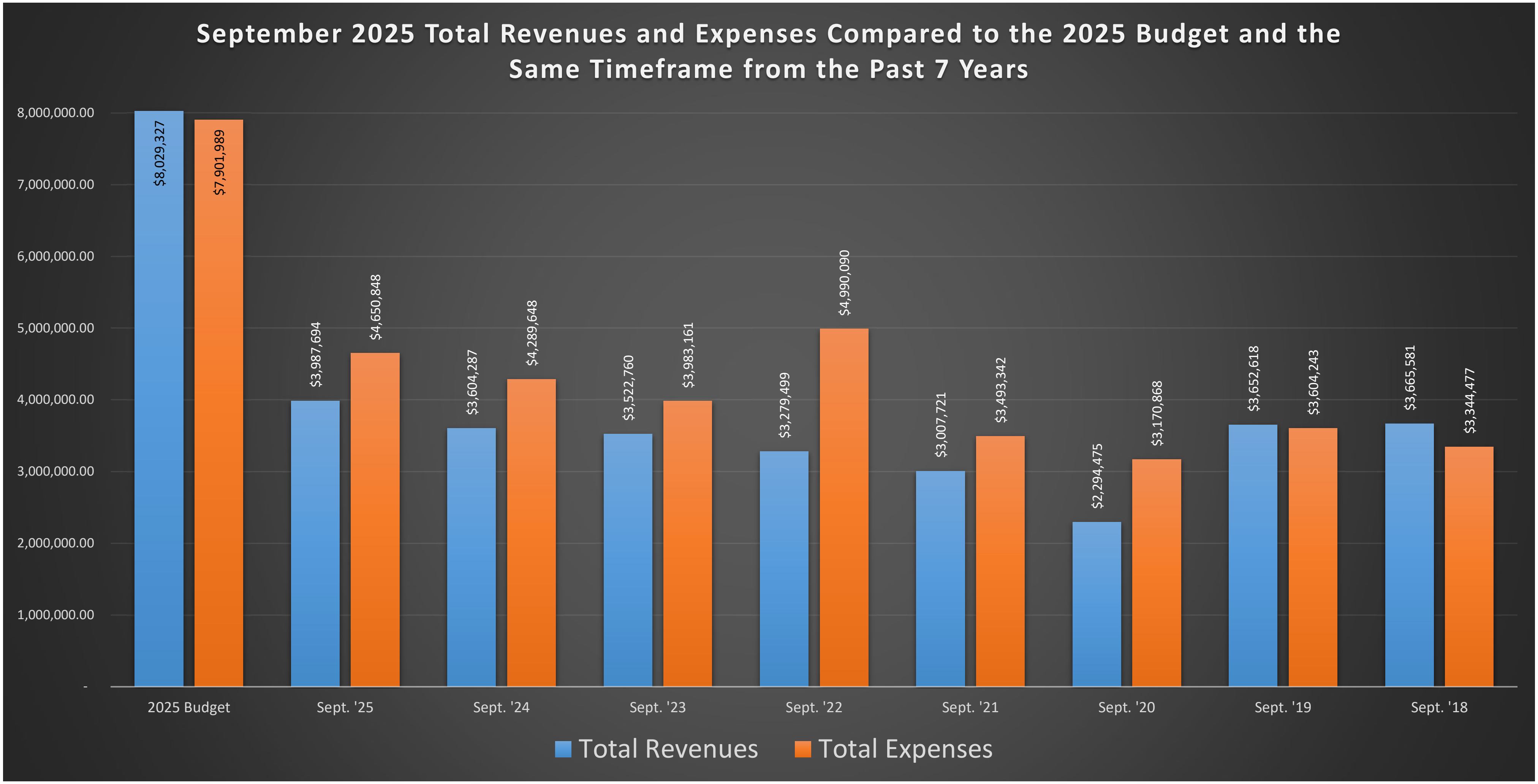
Programs/activities not yet complete for 2025 and additional revenue & expense expected

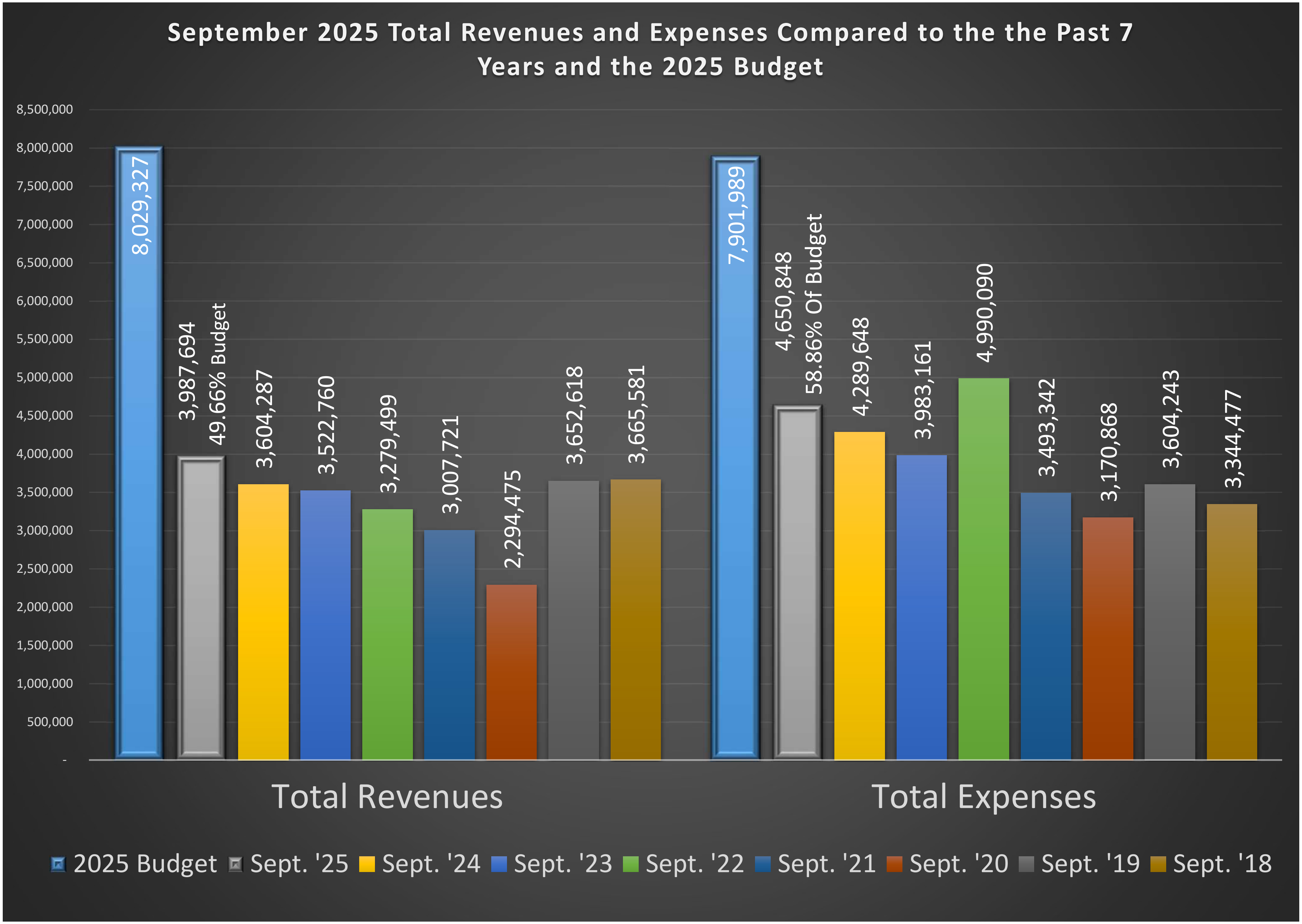
Programs/activities are finished and no further 2025 revenue is expected. There will still be additional expense.

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 | Sept. '24 Revenues & Expenses Compared to '25

	Sept. 2025 YTD Net Income/(loss)	Sept. 2024 YTD Net Income/(loss)	Sept. 2024 YTD Revenues	'25 Revenue Incr./(Decr.) from '24	Sept. 2024 YTD Expenses	'25 Expense Incr./(Decr.) from '24
6000 Aquatics & Fitness - Gene	$ 97,356	$ 167,092	$ 1,613,470	$ 4,778	$ 1,446,378	$ 74,514
6110 Group Swim Lessons	10,227	14,996	166,095	22,462	151,099	27,231
6120 Private Swim Lessons	2,568	3,985	28,293	1,826	24,308	3,244
6210 Swim Team - Recreation	6,623	13,683	74,269	(6,211)	60,586	848
6250 Swim Team - Competitive	(11,471)	(13,346)	61,828	8,046	75,174	6,171
6300 Masters Swim Team	5,659	4,751	14,176	1,112	9,425	203
6400 Water Polo	(4,541)	(22,177)	36,374	(14,983)	58,550	(32,618)
6500 Fitness Programs/Lessons	(157,637)	(158,542)	-	-	158,542	(905)
6510 Fitness Classes - Special	4,548	3,997	15,630	(1,184)	11,633	(1,735)
6520 Personal Trainers	4,286	(10)	48,973	7,262	48,983	2,965
6530 Fitness Room Rental	(1,312)	(1,306)	-	-	1,306	6
6610 Pool Facility Rental - Pa	30,905	27,851	47,809	1,238	19,958	(1,816)
6640 General Lap Pool Rental	63,514	(17,538)	6,295	80,606	23,833	(446)
6710 Egg Dive	(1,312)	(2,725)	1,728	227	4,453	(1,185)
6720 Dogapoolooza	(133)	(2,748)	1,746	956	4,495	(1,659)
6730 Movie Nights	(2,288)	(5,763)	2,000	250	7,763	(3,225)
6740 Races/Triathlon	(34,783)	(39,850)	80,087	(11,168)	119,936	(16,235)
6800 Daycare - Aquatics & Fitn	(37,765)	(23,391)	7,256	3,455	30,647	17,829
7000 Recreation - General	(84,729)	(43,635)	1,281	(405)	44,916	40,689
7110 TeamSportsYth-JrJazzRec	(8,007)	(14,120)	81,378	23,177	95,497	17,065
7115 TeamSportsYth-JrJazzComp	(17,434)	(39,496)	16,294	5,446	55,790	(16,616)
7120 TeamSportsYth-Soccer	28,475	41,385	96,748	12,530	55,362	25,440
7130 TeamSportsYth-FlagFootbal	13,041	13,557	80,384	18,806	66,827	19,322
7140 TeamSportsYth-SpringBaseb	2,422	(2,993)	20,076	7,842	23,069	2,427
7150 TeamSportsYth-SummerBaseb	1,676	(582)	12,347	5,105	12,929	2,847
7160 TeamSportsYth-Volleyball	6,220	2,346	32,852	3,708	30,506	(166)
7210 TeamSportsAdult-MensBsktb	(2,629)	(7,531)	12,584	(1,874)	20,115	(6,776)
7211 TeamSportsAdult-WomensBsk	-	(394)	-	-	394	(394)
7220 TeamSportsAdult-MensSoftb	(5,041)	1,372	8,086	(4,418)	6,714	1,995
7230 TeamSportsAdult-CoedSoftb	(2,665)	(7,378)	-	-	7,378	(4,713)
7240 TeamSportsAdult-WomensVol	(6,134)	(3,492)	4,264	(4,239)	7,756	(1,596)
7300 Adaptive Sports	(1,058)	(1,988)	63	807	2,051	(123)
7410 Pickleball Camp	2,727	(8,308)	9,008	6,855	17,315	(4,179)
7420 Tennis Camp	(2,527)	(9,798)	12,478	7,445	22,276	174
7430 Sports and Fitness Camp	(3,964)	(7,625)	6,719	846	14,344	(2,815)
8000 Ice Rink Facility - Gener	(238,458)	(33,862)	282,926	5,508	316,789	210,104
8110 Ice Rink Rentals - Hockey	75,877	65,638	90,331	18,686	24,693	8,447
8120 Ice Rink Rentals -Figure	12,818	(1,592)	175	14,916	1,767	506
8130 Ice Rink Rentals - Full R	(1,038)	(2,294)	1,065	1,074	3,359	(182)
8135 Ice Rink Rentals - Ice Pa	1,546	1,453	2,230	90	777	(3)
8200 Learn to Skate	19,522	8,744	27,040	14,426	18,295	3,649
8300 Freestyle Sessions	13,748	(1,013)	27,673	8,525	28,686	(6,237)
8400 Ice Ribbon Facility	(1,320)	(18,347)	49,496	14,754	67,843	(2,273)
8700 Special Events - Ice	-	(702)	-	-	702	(702)
8800 Daycare-Ice	(5,397)	(2,676)	1,280	610	3,956	3,331
9000 General Operating	(542,774)	(586,260)	398,212	64,216	984,473	20,730
9100 Debt Serivce	195,557	111,507	123,270	60,299	11,762	(23,750)
9200 Maintenance	(88,047)	(86,235)	-	-	86,235	1,813
SDRD in total	$ (663,153)	$ (685,361)	$ 3,604,287	$ 383,407	$ 4,289,648	$ 361,200


September 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
2,000,000.00
1,000,000.00
-
$8,029,327
$7,901,989
$3,987,694
$4,650,848
$3,604,287
$4,289,648
$3,522,760
$3,983,161
$3,279,499
$4,990,090
$3,007,721
$3,493,342
$2,294,475
$3,170,868
$3,652,618
$3,604,243
$3,665,581
$3,344,477
2025 Budget
Sept. '25
Sept. '24
Sept. '23
Sept. '22
Sept. '21
Sept. '20
Sept. '19
Sept. '18
Total Revenues
Total Expenses


September 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
5,500,000
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
8,029,327
3,987,694
49.66% Budget
3,604,287
3,522,760
3,279,499
3,007,721
2,294,475
3,652,618
3,665,581
7,901,989
4,650,848
58.86% Of Budget
4,289,648
3,983,161
4,990,090
3,493,342
3,170,868
3,604,243
3,344,477
Total Revenues
Total Expenses
2025 Budget
Sept. '25
Sept. '24
Sept. '23
Sept. '22
Sept. '21
Sept. '20
Sept. '19
Sept. '18

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	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	-1,612,205.43	-132,987.95	0.00	-553,794.57	74.4%
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	-3,790.46	-490.45	0.00	-3,709.54	50.5%
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	1,077,533.04	96,674.01	0.00	365,300.96	74.7%
42 OpEx-Op&AdminServc	190,500.00	190,500.00	125,747.17	7,589.58	0.00	64,752.83	66.0%
43 OpEx-Facility&Proper	176,000.00	176,000.00	133,570.64	8,915.54	0.00	42,429.36	75.9%
44 OpEx-ProfessionalSer	109,000.00	109,000.00	104,137.15	2,821.40	0.00	4,862.85	95.5%
55 CAPITAL PROJECTS	329,000.00	329,000.00	79,904.75	20,234.00	0.00	249,095.25	24.3%
TOTAL Aquatics & Fitness - Genera	65,334.00	65,334.00	-97,355.54	2,756.13	0.00	162,689.54	-149.0%
TOTAL REVENUES	-2,182,000.00	-2,182,000.00	-1,618,248.29	-133,478.40	0.00	-563,751.71	
TOTAL EXPENSES	2,247,334.00	2,247,334.00	1,520,892.75	136,234.53	0.00	726,441.25	
6110 Group Swim Lessons							
30 OpRev-ChargeforServc	-215,000.00	-215,000.00	-188,557.24	-8,365.12	0.00	-26,442.76	87.7%
41 OpEx-Personnel	191,653.00	191,653.00	174,092.54	8,049.37	0.00	17,560.46	90.8%
42 OpEx-Op&AdminServc	2,400.00	2,400.00	4,237.43	221.58	0.00	-1,837.43	176.6%
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	-10,227.27	-94.17	0.00	-9,719.73	51.3%
TOTAL REVENUES	-215,000.00	-215,000.00	-188,557.24	-8,365.12	0.00	-26,442.76	
TOTAL EXPENSES							

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	195,053.00	195,053.00	178,329.97	8,270.95	0.00	16,723.03	
6120 Private Swim Lessons							
30 OpRev-ChargeforServc	-39,000.00	-39,000.00	-30,119.00	-609.00	0.00	-8,881.00	77.2%
41 OpEx-Personnel	33,230.00	33,230.00	27,534.22	2,432.51	0.00	5,695.78	82.9%
42 OpEx-Op&AdminServc	50.00	50.00	17.09	1.82	0.00	32.91	34.2%
TOTAL Private Swim Lessons	-5,720.00	-5,720.00	-2,567.69	1,825.33	0.00	-3,152.31	44.9%
TOTAL REVENUES	-39,000.00	-39,000.00	-30,119.00	-609.00	0.00	-8,881.00	
TOTAL EXPENSES	33,280.00	33,280.00	27,551.31	2,434.33	0.00	5,728.69	
6210 Swim Team - Recreation							
30 OpRev-ChargeforServc	-114,000.00	-114,000.00	-68,057.75	-7,275.00	0.00	-45,942.25	59.7%
41 OpEx-Personnel	85,285.00	85,285.00	53,580.27	4,708.98	0.00	31,704.73	62.8%
42 OpEx-Op&AdminServc	17,125.00	17,125.00	7,854.25	12.90	0.00	9,270.75	45.9%
TOTAL Swim Team - Recreation	-11,590.00	-11,590.00	-6,623.23	-2,553.12	0.00	-4,966.77	57.1%
TOTAL REVENUES	-114,000.00	-114,000.00	-68,057.75	-7,275.00	0.00	-45,942.25	
TOTAL EXPENSES	102,410.00	102,410.00	61,434.52	4,721.88	0.00	40,975.48	
6250 Swim Team - Competitive							
30 OpRev-ChargeforServc	-98,000.00	-98,000.00	-69,844.95	-8,080.50	0.00	-28,155.05	71.3%
32 OpRev-Merch&Concess.	-250.00	-250.00	-29.00	0.00	0.00	-221.00	11.6%

South Davis Recreation District

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	80,643.00	80,643.00	70,140.56	6,908.71	0.00	10,502.44	87.0%
42 OpEx-Op&AdminServc	13,100.00	13,100.00	11,204.34	13.46	0.00	1,895.66	85.5%
TOTAL Swim Team - Competitive	-4,507.00	-4,507.00	11,470.95	-1,158.33	0.00	-15,977.95	-254.5%
TOTAL REVENUES	-98,250.00	-98,250.00	-69,873.95	-8,080.50	0.00	-28,376.05	
TOTAL EXPENSES	93,743.00	93,743.00	81,344.90	6,922.17	0.00	12,398.10	
6300 Masters Swim Team							
30 OpRev-ChargeforServc	-21,000.00	-21,000.00	-15,287.50	-1,035.00	0.00	-5,712.50	72.8%
41 OpEx-Personnel	12,143.00	12,143.00	9,129.38	754.08	0.00	3,013.62	75.2%
42 OpEx-Op&AdminServc	2,525.00	2,525.00	498.83	380.91	0.00	2,026.17	19.8%
TOTAL Masters Swim Team	-6,332.00	-6,332.00	-5,659.29	99.99	0.00	-672.71	89.4%
TOTAL REVENUES	-21,000.00	-21,000.00	-15,287.50	-1,035.00	0.00	-5,712.50	
TOTAL EXPENSES	14,668.00	14,668.00	9,628.21	1,134.99	0.00	5,039.79	
6400 Water Polo							
30 OpRev-ChargeforServc	-51,500.00	-51,500.00	-21,390.50	-3,823.50	0.00	-30,109.50	41.5%
41 OpEx-Personnel	23,387.00	23,387.00	9,682.44	841.94	0.00	13,704.56	41.4%
42 OpEx-Op&AdminServc	28,000.00	28,000.00	16,249.43	2,251.66	0.00	11,750.57	58.0%
TOTAL Water Polo	-113.00	-113.00	4,541.37	-729.90	0.00	-4,654.37	-4018.9%
TOTAL REVENUES	-51,500.00	-51,500.00	-21,390.50	-3,823.50	0.00	-30,109.50	
TOTAL EXPENSES	51,387.00	51,387.00	25,931.87	3,093.60	0.00	25,455.13	

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

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	155,953.89	14,069.16	0.00	53,711.11	74.4%
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	0.00	0.00	1,383.10	7.8%
TOTAL Fitness Programs/Lessons	213,665.00	213,665.00	157,636.51	14,069.16	0.00	56,028.49	73.8%
TOTAL EXPENSES	213,665.00	213,665.00	157,636.51	14,069.16	0.00	56,028.49	
6510 Fitness Classes - Specialty							
30 OpRev-ChargeforServc	-18,500.00	-18,500.00	-14,446.00	-1,600.50	0.00	-4,054.00	78.1%
41 OpEx-Personnel	13,414.00	13,414.00	7,998.00	867.84	0.00	5,416.00	59.6%
42 OpEx-Op&AdminServc	4,025.00	4,025.00	1,900.16	2.98	0.00	2,124.84	47.2%
TOTAL Fitness Classes - Specialty	-1,061.00	-1,061.00	-4,547.84	-729.68	0.00	3,486.84	428.6%
TOTAL REVENUES	-18,500.00	-18,500.00	-14,446.00	-1,600.50	0.00	-4,054.00	
TOTAL EXPENSES	17,439.00	17,439.00	9,898.16	870.82	0.00	7,540.84	
6520 Personal Trainers							
30 OpRev-ChargeforServc	-70,000.00	-70,000.00	-56,235.00	-6,464.00	0.00	-13,765.00	80.3%
41 OpEx-Personnel	65,306.00	65,306.00	51,920.05	4,808.84	0.00	13,385.95	79.5%
42 OpEx-Op&AdminServc	25.00	25.00	28.73	3.06	0.00	-3.73	114.9%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Personal Trainers	-4,669.00	-4,669.00	-4,286.22	-1,652.10	0.00	-382.78	91.8%
TOTAL REVENUES	-70,000.00	-70,000.00	-56,235.00	-6,464.00	0.00	-13,765.00	
TOTAL EXPENSES	65,331.00	65,331.00	51,948.78	4,811.90	0.00	13,382.22	
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	1,308.31	139.76	0.00	588.69	69.0%
42 OpEx-Op&AdminServc	10.00	10.00	3.94	0.42	0.00	6.06	39.4%
TOTAL Fitness Room Rental	-93.00	-93.00	1,312.25	140.18	0.00	-1,405.25	-1411.0%
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	1,312.25	140.18	0.00	594.75	
6610 Pool Facility Rental - Parties							
30 OpRev-ChargeforServc	-73,000.00	-73,000.00	-49,046.55	-5,716.50	0.00	-23,953.45	67.2%
41 OpEx-Personnel	27,944.00	27,944.00	18,124.28	1,311.08	0.00	9,819.72	64.9%
42 OpEx-Op&AdminServc	15.00	15.00	17.65	1.88	0.00	-2.65	117.7%
TOTAL Pool Facility Rental - Part	-45,041.00	-45,041.00	-30,904.62	-4,403.54	0.00	-14,136.38	68.6%
TOTAL REVENUES	-73,000.00	-73,000.00	-49,046.55	-5,716.50	0.00	-23,953.45	
TOTAL EXPENSES	27,959.00	27,959.00	18,141.93	1,312.96	0.00	9,817.07	
6640 General Lap Pool Rental							

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

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	0.00	0.00	19,901.00	129.7%
41 OpEx-Personnel	24,547.00	24,547.00	18,691.49	1,397.94	0.00	5,855.51	76.1%
42 OpEx-Op&AdminServc	8,000.00	8,000.00	4,695.57	1,959.44	0.00	3,304.43	58.7%
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	-63,513.94	3,357.38	0.00	30,060.94	189.9%
TOTAL REVENUES	-67,000.00	-67,000.00	-86,901.00	0.00	0.00	19,901.00	
TOTAL EXPENSES	33,547.00	33,547.00	23,387.06	3,357.38	0.00	10,159.94	

6710 Egg Dive	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
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	2,739.74	225.93	0.00	1,092.26	71.5%
42 OpEx-Op&AdminServc	450.00	450.00	528.02	0.64	0.00	-78.02	117.3%
TOTAL Egg Dive	-218.00	-218.00	1,312.37	226.57	0.00	-1,530.37	-602.0%
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	3,267.76	226.57	0.00	1,014.24	

6720 Dogapoolooza	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-3,200.00	-3,200.00	-2,702.65	-2,107.68	0.00	-497.35	84.5%
31 OpRev-Sponsor/Donat.	-750.00	-750.00	0.00	0.00	0.00	-750.00	.0%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	3,706.00	3,706.00	2,829.39	980.22	0.00	876.61	76.3%
42 OpEx-Op&AdminServc	120.00	120.00	5.99	0.64	0.00	114.01	5.0%
TOTAL Dogapoolooza	-124.00	-124.00	132.73	-1,126.82	0.00	-256.73	-107.0%
TOTAL REVENUES	-3,950.00	-3,950.00	-2,702.65	-2,107.68	0.00	-1,247.35	
TOTAL EXPENSES	3,826.00	3,826.00	2,835.38	980.86	0.00	990.62	
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	2,792.03	210.03	0.00	444.97	86.3%
42 OpEx-Op&AdminServc	1,500.00	1,500.00	1,745.62	0.60	0.00	-245.62	116.4%
TOTAL Movie Nights	-13.00	-13.00	2,287.65	210.63	0.00	-2,300.65	-17597.3%
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	4,537.65	210.63	0.00	199.35	
6740 Races/Triathlon							
30 OpRev-ChargeforServc	-143,750.00	-143,750.00	-64,816.50	-7,961.00	0.00	-78,933.50	45.1%
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	64,292.68	9,244.38	0.00	19,928.32	76.3%
42 OpEx-Op&AdminServc	68,000.00	68,000.00	39,408.57	4,537.00	0.00	28,591.43	58.0%
TOTAL Races/Triathlon	-1,529.00	-1,529.00	34,782.75	5,820.38	0.00	-36,311.75	-2274.9%
TOTAL REVENUES	-153,750.00	-153,750.00	-68,918.50	-7,961.00	0.00	-84,831.50	
TOTAL EXPENSES							

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	152,221.00	152,221.00	103,701.25	13,781.38	0.00	48,519.75	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc	-15,000.00	-15,000.00	-10,711.45	-1,388.49	0.00	-4,288.55	71.4%
41 OpEx-Personnel	55,231.00	55,231.00	46,646.80	4,572.99	0.00	8,584.20	84.5%
42 OpEx-Op&AdminServc	2,125.00	2,125.00	1,829.15	2.90	0.00	295.85	86.1%
TOTAL Daycare - Aquatics & Fitnes	42,356.00	42,356.00	37,764.50	3,187.40	0.00	4,591.50	89.2%
TOTAL REVENUES	-15,000.00	-15,000.00	-10,711.45	-1,388.49	0.00	-4,288.55	
TOTAL EXPENSES	57,356.00	57,356.00	48,475.95	4,575.89	0.00	8,880.05	
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	16,135.11	1,655.07	0.00	9,497.89	62.9%
42 OpEx-Op&AdminServc	38,650.00	38,650.00	26,910.55	1,978.25	0.00	11,739.45	69.6%
43 OpEx-Facility&Proper	3,300.00	3,300.00	4,619.09	458.16	0.00	-1,319.09	140.0%
44 OpEx-ProfessionalSer	45,000.00	45,000.00	37,940.00	0.00	0.00	7,060.00	84.3%
TOTAL Recreation - General	110,083.00	110,083.00	84,728.85	4,091.48	0.00	25,354.15	77.0%
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	85,604.75	4,091.48	0.00	26,978.25	
7110 TeamSportsYth-JrJazzRec							

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

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	81,824.74	5,787.38	0.00	45,540.26	64.2%
42 OpEx-Op&AdminServc	60,125.00	60,125.00	30,737.22	9.50	0.00	29,387.78	51.1%
TOTAL TeamSportsYth-JrJazzRec	-510.00	-510.00	8,007.40	5,796.88	0.00	-8,517.40	-1570.1%
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	112,561.96	5,796.88	0.00	74,928.04	
7115 TeamSportsYth-JrJazzComp							
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	38,194.07	2,282.91	0.00	33,726.93	53.1%
42 OpEx-Op&AdminServc	2,000.00	2,000.00	979.52	3.20	0.00	1,020.48	49.0%
TOTAL TeamSportsYth-JrJazzComp	-79.00	-79.00	17,433.59	2,286.11	0.00	-17,512.59	-22067.8%
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	39,173.59	2,286.11	0.00	34,747.41	
7120 TeamSportsYth-Soccer							
30 OpRev-ChargeforServc	-85,000.00	-85,000.00	-97,277.00	52.00	0.00	12,277.00	114.4%
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	49,381.92	6,733.02	0.00	10,805.08	82.0%

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	27,050.00	27,050.00	29,363.47	591.32	0.00	-2,313.47	108.6%
43 OpEx-Facility&Proper	1,200.00	1,200.00	2,056.90	399.92	0.00	-856.90	171.4%
TOTAL TeamSportsYth-Soccer	-11,563.00	-11,563.00	-28,474.71	7,776.26	0.00	16,911.71	246.3%
TOTAL REVENUES	-100,000.00	-100,000.00	-109,277.00	52.00	0.00	9,277.00	
TOTAL EXPENSES	88,437.00	88,437.00	80,802.29	7,724.26	0.00	7,634.71	
7130 TeamSportsYth-FlagFootball							
30 OpRev-ChargeforServc	-83,000.00	-83,000.00	-99,189.53	93.00	0.00	16,189.53	119.5%
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	47,926.78	8,864.02	0.00	5,639.22	89.5%
42 OpEx-Op&AdminServc	30,030.00	30,030.00	36,433.21	637.88	0.00	-6,403.21	121.3%
43 OpEx-Facility&Proper	1,000.00	1,000.00	1,788.75	332.49	0.00	-788.75	178.9%
TOTAL TeamSportsYth-FlagFootball	-404.00	-404.00	-13,040.79	9,927.39	0.00	12,636.79	3227.9%
TOTAL REVENUES	-85,000.00	-85,000.00	-99,189.53	93.00	0.00	14,189.53	
TOTAL EXPENSES	84,596.00	84,596.00	86,148.74	9,834.39	0.00	-1,552.74	
7140 TeamSportsYth-SpringBaseball							
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%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	15,978.00	15,978.00	17,882.42	639.79	0.00	-1,904.42	111.9%
42 OpEx-Op&AdminServc	8,215.00	8,215.00	6,851.88	1.54	0.00	1,363.12	83.4%
43 OpEx-Facility&Proper	500.00	500.00	762.52	40.00	0.00	-262.52	152.5%
TOTAL TeamSportsYth-SpringBasebal	-807.00	-807.00	-2,421.65	681.33	0.00	1,614.65	300.1%
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	25,496.82	681.33	0.00	-803.82	

7150 TeamSportsYth-SummerBaseball

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-13,000.00	-13,000.00	-13,390.00	0.00	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	10,530.67	450.54	0.00	-436.67	104.3%
42 OpEx-Op&AdminServc	4,260.00	4,260.00	5,005.81	1.08	0.00	-745.81	117.5%
43 OpEx-Facility&Proper	0.00	0.00	240.00	40.00	0.00	-240.00	100.0%
TOTAL TeamSportsYth-SummerBasebal	-646.00	-646.00	-1,675.65	491.62	0.00	1,029.65	259.4%
TOTAL REVENUES	-15,000.00	-15,000.00	-17,452.13	0.00	0.00	2,452.13	
TOTAL EXPENSES	14,354.00	14,354.00	15,776.48	491.62	0.00	-1,422.48	

7160 TeamSportsYth-Volleyball

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-35,000.00	-35,000.00	-36,560.00	0.00	0.00	1,560.00	104.5%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	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	23,587.12	4,876.78	0.00	5,585.88	80.9%
42 OpEx-Op&AdminServc	9,500.00	9,500.00	6,752.53	183.08	0.00	2,747.47	71.1%
TOTAL TeamSportsYth-Volleyball	-327.00	-327.00	-6,220.35	5,059.86	0.00	5,893.35	1902.2%
TOTAL REVENUES	-39,000.00	-39,000.00	-36,560.00	0.00	0.00	-2,440.00	
TOTAL EXPENSES	38,673.00	38,673.00	30,339.65	5,059.86	0.00	8,333.35	
7210 TeamSportsAdult-MensBsktball							
30 OpRev-ChargeforServc	-33,250.00	-33,250.00	-10,710.00	-3,721.00	0.00	-22,540.00	32.2%
41 OpEx-Personnel	30,811.00	30,811.00	12,668.87	820.45	0.00	18,142.13	41.1%
42 OpEx-Op&AdminServc	1,525.00	1,525.00	670.14	1.08	0.00	854.86	43.9%
TOTAL TeamSportsAdult-MensBsktbal	-914.00	-914.00	2,629.01	-2,899.47	0.00	-3,543.01	-287.6%
TOTAL REVENUES	-33,250.00	-33,250.00	-10,710.00	-3,721.00	0.00	-22,540.00	
TOTAL EXPENSES	32,336.00	32,336.00	13,339.01	821.53	0.00	18,996.99	
7220 TeamSportsAdult-MensSoftball							
30 OpRev-ChargeforServc	-9,200.00	-9,200.00	-3,668.00	959.00	0.00	-5,532.00	39.9%
41 OpEx-Personnel	6,498.00	6,498.00	5,320.01	633.99	0.00	1,177.99	81.9%
42 OpEx-Op&AdminServc	500.00	500.00	683.02	0.58	0.00	-183.02	136.6%
43 OpEx-Facility&Proper	700.00	700.00	650.32	77.76	0.00	49.68	92.9%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
44 OpEx-ProfessionalSer	1,500.00	1,500.00	2,056.00	544.00	0.00	-556.00	137.1%
TOTAL TeamSportsAdult-MensSoftbal	-2.00	-2.00	5,041.35	2,215.33	0.00	-5,043.35	-252067.5%
TOTAL REVENUES	-9,200.00	-9,200.00	-3,668.00	959.00	0.00	-5,532.00	
TOTAL EXPENSES	9,198.00	9,198.00	8,709.35	1,256.33	0.00	488.65	
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	2,160.00	225.16	0.00	4,174.00	34.1%
42 OpEx-Op&AdminServc	500.00	500.00	5.07	0.54	0.00	494.93	1.0%
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	2,665.07	225.70	0.00	-2,681.07	-16656.7%
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	2,665.07	225.70	0.00	6,518.93	
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	5,844.93	600.42	0.00	5,051.07	53.6%
42 OpEx-Op&AdminServc	600.00	600.00	314.41	1.96	0.00	285.59	52.4%
TOTAL TeamSportsAdult-WomensVolle	-104.00	-104.00	6,134.34	602.38	0.00	-6,238.34	-5898.4%
TOTAL REVENUES	-11,600.00	-11,600.00	-25.00	0.00	0.00	-11,575.00	
TOTAL EXPENSES							

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	11,496.00	11,496.00	6,159.34	602.38	0.00	5,336.66	
7300 Adaptive Sports							
30 OpRev-ChargeforServc	-2,000.00	-2,000.00	-870.00	0.00	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	1,923.18	200.38	0.00	899.82	68.1%
42 OpEx-Op&AdminServc	200.00	200.00	5.26	0.56	0.00	194.74	2.6%
TOTAL Adaptive Sports	523.00	523.00	1,058.44	200.94	0.00	-535.44	202.4%
TOTAL REVENUES	-2,500.00	-2,500.00	-870.00	0.00	0.00	-1,630.00	
TOTAL EXPENSES	3,023.00	3,023.00	1,928.44	200.94	0.00	1,094.56	
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	13,040.17	783.13	0.00	3,200.83	80.3%
42 OpEx-Op&AdminServc	540.00	540.00	96.26	0.94	0.00	443.74	17.8%
TOTAL Pickleball Camp	3,781.00	3,781.00	-2,726.57	784.07	0.00	6,507.57	-72.1%
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	13,136.43	784.07	0.00	3,644.57	
7420 Tennis Camp							
30 OpRev-ChargeforServc	-18,000.00	-18,000.00	-19,923.00	0.00	0.00	1,923.00	110.7%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	22,244.00	22,244.00	22,363.10	947.44	0.00	-119.10	100.5%
42 OpEx-Op&AdminServc	540.00	540.00	86.82	2.88	0.00	453.18	16.1%
TOTAL Tennis Camp	4,784.00	4,784.00	2,526.92	950.32	0.00	2,257.08	52.8%
TOTAL REVENUES	-18,000.00	-18,000.00	-19,923.00	0.00	0.00	1,923.00	
TOTAL EXPENSES	22,784.00	22,784.00	22,449.92	950.32	0.00	334.08	
7430 Sports and Fitness Camp							
30 OpRev-ChargeforServc	-10,500.00	-10,500.00	-7,564.50	0.00	0.00	-2,935.50	72.0%
41 OpEx-Personnel	15,688.00	15,688.00	11,427.28	783.13	0.00	4,260.72	72.8%
42 OpEx-Op&AdminServc	330.00	330.00	101.30	0.94	0.00	228.70	30.7%
TOTAL Sports and Fitness Camp	5,518.00	5,518.00	3,964.08	784.07	0.00	1,553.92	71.8%
TOTAL REVENUES	-10,500.00	-10,500.00	-7,564.50	0.00	0.00	-2,935.50	
TOTAL EXPENSES	16,018.00	16,018.00	11,528.58	784.07	0.00	4,489.42	
8000 Ice Rink Facility - General							
30 OpRev-ChargeforServc	-446,800.00	-446,800.00	-287,593.49	-24,850.23	0.00	-159,206.51	64.4%
32 OpRev-Merch&Concess.	-2,500.00	-2,500.00	-396.15	-84.80	0.00	-2,103.85	15.8%
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	210,781.86	21,108.29	0.00	81,513.14	72.1%
42 OpEx-Op&AdminServc	64,000.00	64,000.00	40,116.15	2,382.19	0.00	23,883.85	62.7%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	26,000.00	26,000.00	26,557.56	1,133.19	0.00	-557.56	102.1%
44 OpEx-ProfessionalSer	113,000.00	113,000.00	28,733.25	19,520.00	0.00	84,266.75	25.4%
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	238,458.11	19,208.64	0.00	16,536.89	93.5%
TOTAL REVENUES	-450,300.00	-450,300.00	-288,434.51	-24,935.03	0.00	-161,865.49	
TOTAL EXPENSES	705,295.00	705,295.00	526,892.62	44,143.67	0.00	178,402.38	
8110 Ice Rink Rentals - Hockey							
30 OpRev-ChargeforServc	-200,000.00	-200,000.00	-109,016.75	-1,935.00	0.00	-90,983.25	54.5%
41 OpEx-Personnel	33,925.00	33,925.00	33,095.31	3,993.64	0.00	829.69	97.6%
42 OpEx-Op&AdminServc	25.00	25.00	44.64	1.10	0.00	-19.64	178.6%
TOTAL Ice Rink Rentals - Hockey	-166,050.00	-166,050.00	-75,876.80	2,059.74	0.00	-90,173.20	45.7%
TOTAL REVENUES	-200,000.00	-200,000.00	-109,016.75	-1,935.00	0.00	-90,983.25	
TOTAL EXPENSES	33,950.00	33,950.00	33,139.95	3,994.74	0.00	810.05	
8120 Ice Rink Rentals -Figure Skate							
30 OpRev-ChargeforServc	-20,000.00	-20,000.00	-15,091.25	-10,082.50	0.00	-4,908.75	75.5%
41 OpEx-Personnel	3,249.00	3,249.00	2,270.05	142.78	0.00	978.95	69.9%
42 OpEx-Op&AdminServc	10.00	10.00	3.19	0.34	0.00	6.81	31.9%
TOTAL Ice Rink Rentals -Figure Sk	-16,741.00	-16,741.00	-12,818.01	-9,939.38	0.00	-3,922.99	76.6%
TOTAL REVENUES	-20,000.00	-20,000.00	-15,091.25	-10,082.50	0.00	-4,908.75	
TOTAL EXPENSES							

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	3,259.00	3,259.00	2,273.24	143.12	0.00	985.76	
8130 Ice Rink Rentals - Full Rink							
30 OpRev-ChargeforServc	-4,750.00	-4,750.00	-2,139.00	-6.00	0.00	-2,611.00	45.0%
41 OpEx-Personnel	4,723.00	4,723.00	3,169.87	300.75	0.00	1,553.13	67.1%
42 OpEx-Op&AdminServc	25.00	25.00	7.13	0.76	0.00	17.87	28.5%
TOTAL Ice Rink Rentals - Full Rin	-2.00	-2.00	1,038.00	295.51	0.00	-1,040.00	-51900.0%
TOTAL REVENUES	-4,750.00	-4,750.00	-2,139.00	-6.00	0.00	-2,611.00	
TOTAL EXPENSES	4,748.00	4,748.00	3,177.00	301.51	0.00	1,571.00	
8135 Ice Rink Rentals - Ice Party							
30 OpRev-ChargeforServc	-5,500.00	-5,500.00	-2,320.01	-110.00	0.00	-3,179.99	42.2%
41 OpEx-Personnel	1,112.00	1,112.00	771.77	81.38	0.00	340.23	69.4%
42 OpEx-Op&AdminServc	10.00	10.00	2.63	0.28	0.00	7.37	26.3%
TOTAL Ice Rink Rentals - Ice Part	-4,378.00	-4,378.00	-1,545.61	-28.34	0.00	-2,832.39	35.3%
TOTAL REVENUES	-5,500.00	-5,500.00	-2,320.01	-110.00	0.00	-3,179.99	
TOTAL EXPENSES	1,122.00	1,122.00	774.40	81.66	0.00	347.60	
8200 Learn to Skate							
30 OpRev-ChargeforServc	-60,000.00	-60,000.00	-41,466.00	-7,078.00	0.00	-18,534.00	69.1%
41 OpEx-Personnel	26,717.00	26,717.00	21,085.99	2,327.07	0.00	5,631.01	78.9%

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	1,515.00	1,515.00	858.46	1.94	0.00	656.54	56.7%
TOTAL Learn to Skate	-31,768.00	-31,768.00	-19,521.55	-4,748.99	0.00	-12,246.45	61.5%
TOTAL REVENUES	-60,000.00	-60,000.00	-41,466.00	-7,078.00	0.00	-18,534.00	
TOTAL EXPENSES	28,232.00	28,232.00	21,944.45	2,329.01	0.00	6,287.55	
8300 Freestyle Sessions							
30 OpRev-ChargeforServc	-52,000.00	-52,000.00	-36,197.75	-4,626.00	0.00	-15,802.25	69.6%
41 OpEx-Personnel	35,575.00	35,575.00	22,417.28	2,663.65	0.00	13,157.72	63.0%
42 OpEx-Op&AdminServc	535.00	535.00	32.01	2.22	0.00	502.99	6.0%
TOTAL Freestyle Sessions	-15,890.00	-15,890.00	-13,748.46	-1,960.13	0.00	-2,141.54	86.5%
TOTAL REVENUES	-52,000.00	-52,000.00	-36,197.75	-4,626.00	0.00	-15,802.25	
TOTAL EXPENSES	36,110.00	36,110.00	22,449.29	2,665.87	0.00	13,660.71	
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	48,805.74	2,404.46	0.00	23,127.26	67.8%
42 OpEx-Op&AdminServc	3,500.00	3,500.00	334.15	6.58	0.00	3,165.85	9.5%
43 OpEx-Facility&Proper	25,500.00	25,500.00	16,430.09	752.52	0.00	9,069.91	64.4%
TOTAL Ice Ribbon Facility	-39,317.00	-39,317.00	1,320.44	3,163.56	0.00	-40,637.44	-3.4%
TOTAL REVENUES	-140,250.00	-140,250.00	-64,249.54	0.00	0.00	-76,000.46	
TOTAL EXPENSES							

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	100,933.00	100,933.00	65,569.98	3,163.56	0.00	35,363.02	
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	-1,890.05	-245.01	0.00	-609.95	75.6%
41 OpEx-Personnel	7,596.00	7,596.00	6,917.70	661.01	0.00	678.30	91.1%
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	5,397.30	416.00	0.00	73.70	98.7%
TOTAL REVENUES	-2,500.00	-2,500.00	-1,890.05	-245.01	0.00	-609.95	
TOTAL EXPENSES	7,971.00	7,971.00	7,287.35	661.01	0.00	683.65	
9000 General Operating							
30 OpRev-ChargeforServc	-25,000.00	-25,000.00	-14,376.00	-5,118.00	0.00	-10,624.00	57.5%
32 OpRev-Merch&Concess.	-4,000.00	-4,000.00	-2,071.46	-309.52	0.00	-1,928.54	51.8%
33 OpRev-Miscellaneous	-20,000.00	-20,000.00	-10,404.14	-280.55	0.00	-9,595.86	52.0%
41 OpEx-Personnel	215,893.00	215,893.00	148,577.96	16,512.13	0.00	67,315.04	68.8%
42 OpEx-Op&AdminServc	1,600.00	1,600.00	6,548.13	675.84	0.00	-4,948.13	409.3%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	842,000.00	842,000.00	588,930.06	109,785.19	0.00	253,069.94	69.9%
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	-288,200.92	-11,538.36	0.00	-1,541,585.08	15.8%
52 NonOpRev-Miscellan.	-193,000.00	-193,000.00	-147,375.87	-15,168.31	0.00	-45,624.13	76.4%
55 CAPITAL PROJECTS	188,000.00	188,000.00	34,440.70	17,999.00	0.00	153,559.30	18.3%
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	542,774.46	112,557.42	0.00	-1,087,067.46	-99.7%
TOTAL REVENUES	-2,071,786.00	-2,071,786.00	-462,428.39	-32,414.74	0.00	-1,609,357.61	
TOTAL EXPENSES	1,527,493.00	1,527,493.00	1,005,202.85	144,972.16	0.00	522,290.15	

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	-183,569.13	-7,349.33	0.00	-1,064,221.87	14.7%
60 NonOperatingExpense	1,256,217.00	1,256,217.00	-12,537.58	-12,645.86	0.00	1,268,754.58	-1.0%
TOTAL Debt Serivce	8,926.00	8,926.00	-195,556.71	-19,995.19	0.00	204,482.71	-2190.9%
TOTAL REVENUES	-1,247,791.00	-1,247,791.00	-183,569.13	-7,349.33	0.00	-1,064,221.87	
TOTAL EXPENSES	1,256,717.00	1,256,717.00	-11,987.58	-12,645.86	0.00	1,268,704.58	

9200 Maintenance

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	108,047.00	108,047.00	75,971.50	8,229.48	0.00	32,075.50	70.3%

SEPTEMBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 09

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	6,900.00	6,900.00	2,563.77	196.18	0.00	4,336.23	37.2%
43 OpEx-Facility&Proper	15,500.00	15,500.00	9,512.21	1,176.68	0.00	5,987.79	61.4%
TOTAL Maintenance	130,447.00	130,447.00	88,047.48	9,602.34	0.00	42,399.52	67.5%
TOTAL EXPENSES	130,447.00	130,447.00	88,047.48	9,602.34	0.00	42,399.52	
GRAND TOTAL	-127,338.00	-127,338.00	663,153.42	168,850.94	0.00	-790,491.42	-520.8%

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

South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
September 30, 2025

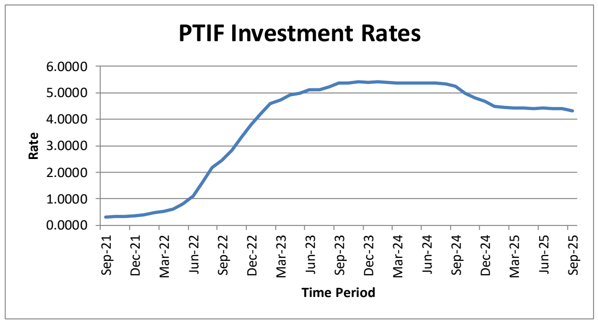
Date Prepared: October 6, 2025

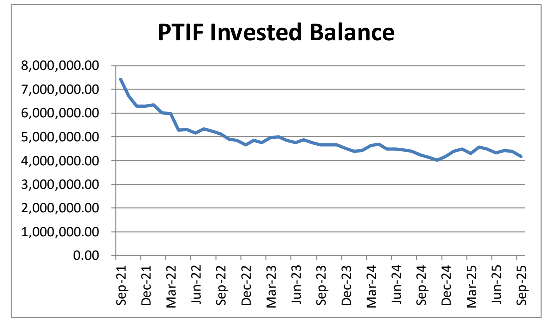
Name of Bank or Issuer	Type of Account or Security	Year Ago Rate	Current Rate	Maturity Date	Purchase Date	Year Ago Face Amount or Dollar Amount	Current Month Face Amount or Dollar Amount	Current Month Net Earning <Charge>	Held at or Safekeeping Location	Fund Assigned To
U S Bank	Checking	N/A	N/A	N/A	N/A	93,752.88	311,739.93	(686.17)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	5.2512%	4.3233%	N/A	N/A	4,229,615.61	4,152,742.64	15,168.31	State Treasurer	Enterprise Fund
Sub-total (District investable funds)						**4,323,368.49**	**4,464,482.57**	**14,482.14**		
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:						**4,323,368.49**	**4,464,482.57**	**14,482.14**		

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





RESOLUTION NO. 2025--05

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

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

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

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

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

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

Section 2. **Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

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

PASSED AND ADOPTED BY THE BOARD OF THE SOUTH DAVIS RECREATION DISTRICT ON THIS 13th DAY OF OCTOBER, 2025.

SOUTH DAVIS RECREATION DISTRICT

By:____________________________________
Chair

ATTEST:

____
Clerk

Exhibit A

Proposed 2026 Fee Increases

	Current	Proposed	Category
Late Registration Fee	n/a	$10	Admin
Refund Fee	$5	$10	Admin
Swim Lessons	$40/$45/$50	$41/$46/$51	Beginner
Swim Team	multiple rates	Increase $10/person	Intermediate/Comp
Masters Swim Team	$41/$46/$51	$42/$47/$52	Comp
Jr. Jazz Instructional	$50/$55/$60	$55/$60/$65	Beginner
Youth Comp Team Baskeball	$925	$750/Team	Comp
Adult Men's Basketball	n/a	$750/Team	Comp
Youth Soccer Member Pre K - 1st	$49/$54/$59	$50/$55/$60	Beginner
Flag Football	$85/$90/$95	$86/$91/$96	Beginner/Intermediate
Spring Baseball 1st Grade and Up	multiple rates	Increase $2/person	Beginner/Intermediate
Races	multiple rates	$10 More Triathlon	Special Event
Ice Rental Prime Hours 6-Close	n/a	$225	Rental

South Davis Recreation District 2026 Budget - Department Summary

Department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget	Proposed Increase or (Decrease)	% change
Aquatics/Fitness/Events										
Charge for Service Revenues	2,465,467	2,699,371	2,917,802	1,580,471	1,474,300	3,054,771	3,062,700	3,154,625	91,925	3%
Sponsorship & Donation Revenues	9,452	16,885	10,259	1,352	10,250	11,602	21,250	20,000	(1,250)	-6%
Merchandise and Concessions Revenues	10,192	6,618	5,421	1,307	4,600	5,907	7,750	6,750	(1,000)	-13%
Miscellaneous Operating Revenues	-	-	39,822	20,719	21,800	42,519	41,500	43,500	2,000	5%
Aquatics/Fitness/Events Total Revenues	2,485,110	2,722,874	2,973,304	1,603,849	1,510,950	3,114,799	3,133,200	3,224,875	91,675	3%
Personnel Expenses	1,818,380	2,032,492	2,336,375	1,109,472	1,336,069	2,445,553	2,362,175	2,499,723	137,548	6%
Operations & Maintenance Expenses	1,107,163	665,407	860,621	342,021	493,960	835,981	628,970	652,085	23,115	4%
Capital Expenses	84,805	55,840	228,090	34,315	298,000	332,315	329,000	510,000	181,000	55%
Aquatics/Fitness/Events Total Expenses	3,010,348	2,753,739	3,425,085	1,485,808	2,128,029	3,613,849	3,320,145	3,661,808	341,663	10%
Aquatics/Fitness/Events Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(617,079)	(499,050)	(186,945)	(436,933)	(249,988)	
Recreation										
Charge for Service Revenues	476,388	479,181	476,789	448,034	118,947	566,981	605,750	625,750	20,000	3%
Sponsorship & Donation Revenues	19,000	18,425	18,600	17,000	1,000	18,000	26,500	17,500	(9,000)	-34%
Merchandise and Concessions Revenues	847	1,036	503	1,578	253	1,831	1,500	2,200	700	47%
Miscellaneous Operating Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500	-	0%
Recreation Total Revenues	496,235	498,642	497,158	467,488	121,200	588,688	636,250	647,950	11,700	
Personnel Expenses	443,849	479,368	467,908	241,484	257,981	499,465	505,452	509,025	3,573	1%
Operations & Maintenance Expenses	216,660	233,678	226,747	117,773	124,181	241,954	240,115	252,220	12,105	5%
Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
Recreation Total Expenses	660,509	713,046	694,654	359,257	382,162	741,419	745,567	761,245	15,678	
Recreation Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(260,962)	(152,732)	(109,317)	(113,295)	(3,978)	
Ice										
Charge for Service Revenues	682,271	764,846	762,135	385,540	471,000	856,540	849,050	892,500	43,450	5%
Sponsorship & Donation Revenues	-	-	-	-		5,000	5,000	10,000	5,000	100%
Merchandise and Concessions Revenues	79,073	411	549	23	-	23	2,750	-	(2,750)	-100%
Miscellaneous Operating Revenues	66,274	69,860	75,864	32,428	43,700	76,128	83,500	79,750	(3,750)	-4%
Ice Total Revenues	827,619	835,116	838,549	417,991	514,700	937,691	940,300	982,250	41,950	
Personnel Expenses	611,771	625,891	487,736	220,115	281,152	498,143	477,125	537,195	60,070	13%
Operations & Maintenance Expenses	328,942	289,164	230,228	67,186	167,323	234,509	234,495	243,485	8,990	4%
Capital Expenses	-	-	-	220,704	-	220,704	210,000	45,000	(165,000)	-79%

South Davis Recreation District 2026 Budget - Department Summary

Department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget	Proposed Increase or (Decrease)	% change
Ice Total Expenses	940,713	915,055	717,964	508,004	448,475	953,356	921,620	825,680	(95,940)	
Ice Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	66,225	(15,665)	18,680	156,570	137,890	
General Operations - Maintenance, Debt, Tax, & Non-program Revenue/Expense										
Property Tax Revenues	2,301,933	2,291,424	3,083,975	178,118	2,946,000	3,124,118	3,077,577	1,952,386	(1,125,191)	-37%
Charge for Service Revenues	21,045	30,077	32,101	9,801	20,000	29,801	25,000	31,000	6,000	24%
Miscellaneous Revenues	123,872	290,057	271,906	122,715	130,000	252,715	217,000	224,000	7,000	3%
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	(1,112,191)	
Personnel Expenses	261,229	279,630	290,049	143,078	177,883	320,961	323,940	339,609	15,669	5%
Operations & Maintenance Expenses	1,661,434	1,826,237	1,895,245	630,064	1,243,400	1,873,464	1,146,500	1,398,700	252,200	22%
Debt Service Expenses	151,517	95,017	94,214	(25,292)	91,509	66,217	1,256,217	-	(1,256,217)	-100%
Capital Expenses	764,782	(36,340)	80,247	9,697	157,000	166,697	188,000	155,000	(33,000)	-18%
General Operations Total Expenses	2,838,962	2,164,544	2,359,755	757,547	1,669,792	2,427,339	2,914,657	1,893,309	(1,021,348)	
General Operations Surplus/(Deficit)	(392,112)	447,014	1,028,227	(446,914)	1,426,208	979,294	404,920	314,077	(90,843)	
Grand Total Revenues	6,255,813	6,668,189	7,696,993	2,799,961	5,242,850	8,047,811	8,029,327	7,062,461	(966,866)	-12%
Grand Total Expenses	7,450,532	6,546,384	7,197,458	3,110,617	4,628,458	7,735,964	7,901,989	7,142,042	(759,947)	-10%
Net Surplus or (Deficit) - Addition or (Use) of Reserves	(1,194,719)	121,805	499,535	(310,656)	614,392	311,848	127,338	(79,581)	(206,919)	
Check figure to sub-department tab	(0)	-	(0)	0			-			

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	Proposed Increase or (Decrease)	% change
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	35,500	2%
	Sponsorship & Donation Revenues	9,452	9,885	2,000	-	2,000	2,000	5,000	5,000	-	0%
	Merchandise and Concessions Revenues	10,192	6,618	5,386	1,278	4,400	5,678	7,500	6,500	(1,000)	-13%
	Miscellaneous Operating Revenues	-	-	39,822	20,719	21,800	42,519	41,500	43,500	2,000	5%
	Personnel Expenses	1,488,933	1,642,409	1,407,860	663,672	813,000	1,476,672	1,442,834	1,564,322	121,488	8%
	Operations & Maintenance Expenses	935,197	516,716	697,777	276,227	420,500	696,727	475,500	507,000	31,500	7%
	Capital Expenses	84,805	55,840	228,090	34,315	298,000	332,315	329,000	510,000	181,000	55%
	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	36,500	2%
	Total Expenses	2,508,935	2,214,964	2,333,727	974,215	1,531,500	2,505,715	2,247,334	2,581,322	333,988	15%
Net Total For 6000 Aquatics & Fitness - General		(754,813)	(271,339)	(222,116)	124,387	(448,000)	(323,613)	(65,334)	(362,822)	(297,488)	
	6110 Group Swim Lessons										
	Charge for Service Revenues	201,552	190,616	199,055	153,219	72,000	225,219	215,000	235,000	20,000	9%
	Personnel Expenses	-	-	191,615	94,740	124,510	219,250	191,653	205,876	14,223	7%
	Operations & Maintenance Expenses	-	-	3,945	2,593	1,675	4,268	3,400	5,300	1,900	56%
	Total Revenues	201,552	190,616	199,055	153,219	72,000	225,219	215,000	235,000	20,000	9%
	Total Expenses	-	-	195,560	97,334	126,185	223,519	195,053	211,176	16,123	8%
Net Total For 6110 Group Swim Lessons		201,552	190,616	3,494	55,886	(54,185)	1,701	19,947	23,824	3,877	
	6120 Private Swim Lessons										
	Charge for Service Revenues	30,008	32,034	33,607	22,048	15,700	37,748	39,000	40,000	1,000	3%
	Personnel Expenses	19,754	22,789	31,384	14,912	18,776	33,688	33,230	31,870	(1,360)	-4%
	Operations & Maintenance Expenses	-	-	23	11	30	41	50	50	-	0%
	Total Revenues	30,008	32,034	33,607	22,048	15,700	37,748	39,000	40,000	1,000	3%
	Total Expenses	19,754	22,789	31,407	14,922	18,806	33,728	33,280	31,920	(1,360)	-4%
Net Total For 6120 Private Swim Lessons		10,254	9,246	2,200	7,126	(3,106)	4,020	5,720	8,080	2,360	
	6210 Swim Team - Recreation										
	Charge for Service Revenues	180,956	173,634	98,444	60,128	48,400	108,528	114,000	116,000	2,000	2%
	Personnel Expenses	58,929	83,330	82,185	35,836	41,230	77,066	85,285	73,519	(11,766)	-14%
	Operations & Maintenance Expenses	44,563	26,368	2,324	7,455	2,100	9,555	17,125	15,200	(1,925)	-11%
	Total Revenues	180,956	173,634	98,444	60,128	48,400	108,528	114,000	116,000	2,000	2%
	Total Expenses	103,492	109,697	84,509	43,291	43,330	86,621	102,410	88,719	(13,691)	-13%
Net Total For 6210 Swim Team - Recreation		77,464	63,937	13,935	16,837	5,070	21,907	11,590	27,281	15,691	
	6250 Swim Team - Competitive										
	Charge for Service Revenues	-	-	87,985	67,029	60,000	127,029	98,000	139,000	41,000	42%
	Merchandise and Concessions Revenues	-	-	35	29	200	229	250	250		
	Personnel Expenses	-	-	88,275	45,657	54,630	100,287	80,643	91,869	11,226	14%
	Operations & Maintenance Expenses	-	-	11,137	9,318	4,080	13,398	13,100	13,200	100	1%

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	Proposed Increase or (Decrease)	% change
	Total Revenues	-	-	88,020	67,058	60,200	127,258	98,250	139,250	41,000	42%
	Total Expenses	-	-	99,413	54,976	58,710	113,686	93,743	105,069	11,326	12%
	Net Total For 6250 Swim Team - Competitive	-	-	(11,392)	12,082	1,490	13,572	4,507	34,181	29,674	
	6300 Masters Swim Team										
	Charge for Service Revenues	-	-	19,911	11,189	10,500	21,689	21,000	24,000	3,000	14%
	Personnel Expenses	-	-	12,578	5,675	6,270	11,945	12,143	9,763	(2,380)	-20%
	Operations & Maintenance Expenses	-	-	1,981	114	2,515	2,629	2,525	3,525	1,000	40%
	Total Revenues	-	-	19,911	11,189	10,500	21,689	21,000	24,000	3,000	14%
	Total Expenses	-	-	14,559	5,789	8,785	14,574	14,668	13,288	(1,380)	-9%
	Net Total For 6300 Masters Swim Team	-	-	5,352	5,400	1,715	7,115	6,332	10,712	4,380	
	6400 Water Polo										
	Charge for Service Revenues	30,315	31,004	42,252	17,567	9,000	26,567	51,500	36,500	(15,000)	-29%
	Personnel Expenses	-	-	22,927	7,452	7,533	14,985	23,387	13,825	(9,562)	-41%
	Operations & Maintenance Expenses	23,330	25,182	39,225	13,994	5,015	19,009	28,000	18,025	(9,975)	-36%
	Total Revenues	30,315	31,004	42,252	17,567	9,000	26,567	51,500	36,500	(15,000)	-29%
	Total Expenses	23,330	25,182	62,153	21,445	12,548	33,993	51,387	31,850	(19,537)	-38%
	Net Total For 6400 Water Polo	6,985	5,822	(19,901)	(3,878)	(3,548)	(7,426)	113	4,650	4,537	
	6500 Fitness Programs/Lessons										
	Charge for Service Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Personnel Expenses	-	-	214,695	101,170	113,170	214,340	209,665	220,430	10,765	5%
	Operations & Maintenance Expenses	-	-	1,925	1,566	1,500	3,066	4,000	3,000	(1,000)	-25%
	Total Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Expenses	-	-	216,619	102,736	114,670	217,406	213,665	223,430	9,765	5%
	Net Total For 6500 Fitness Programs/Lessons	-	-	(216,619)	(102,736)	(114,670)	(217,406)	(213,665)	(223,430)	(9,765)	
	6510 Fitness Classes - Special										
	Charge for Service Revenues	2,584	7,472	17,752	11,597	6,000	17,597	18,500	19,000	500	3%
	Personnel Expenses	177,067	192,716	10,659	5,077	7,385	12,462	13,414	11,003	(2,411)	-18%
	Operations & Maintenance Expenses	-	-	4,082	1,890	3,970	5,860	4,025	6,050	2,025	50%
	Total Revenues	2,584	7,472	17,752	11,597	6,000	17,597	18,500	19,000	500	3%
	Total Expenses	177,067	192,716	14,741	6,967	11,355	18,322	17,439	17,053	(386)	-2%
	Net Total For 6510 Fitness Classes - Special	(174,484)	(185,244)	3,011	4,630	(5,355)	(725)	1,061	1,947	886	
	6520 Personal Trainers										
	Charge for Service Revenues	50,888	77,465	67,504	40,610	36,000	76,610	70,000	80,000	10,000	14%
	Personnel Expenses	34,066	50,263	66,101	34,856	34,335	69,203	65,306	73,434	8,128	12%
	Operations & Maintenance Expenses	-	-	39	18	25	43	25	50	25	100%
	Total Revenues	50,888	77,465	67,504	40,610	36,000	76,610	70,000	80,000	10,000	14%
	Total Expenses	34,066	50,263	66,140	34,874	34,360	69,246	65,331	73,484	8,153	12%
	Net Total For 6520 Personal Trainers	16,822	27,203	1,364	5,736	1,640	7,364	4,669	6,516	1,847	

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	Proposed Increase or (Decrease)	% change
	6530 Fitness Room Rental										
	Charge for Service Revenues	-	-	-	-	2,000	2,000	2,000	2,000	-	0%
	Personnel Expenses	-	-	1,779	836	985	1,821	1,897	1,100	(797)	-42%
	Operations & Maintenance Expenses	-	-	5	2	5	7	10	10	-	0%
	Total Revenues	-	-	-	-	2,000	2,000	2,000	2,000	-	0%
	Total Expenses	-	-	1,785	838	990	1,828	1,907	1,110	(797)	-42%
Net Total For 6530 Fitness Room Rental		-	-	(1,785)	(838)	1,010	172	93	890	797	
	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	1,500	2%
	Personnel Expenses	-	-	24,771	11,710	13,926	25,636	27,944	25,215	(2,729)	-10%
	Operations & Maintenance Expenses	9,532	-	24	11	15	26	15	30	15	100%
	Total Revenues	44,956	49,151	65,212	36,054	33,200	69,254	73,000	74,500	1,500	2%
	Total Expenses	9,532	-	24,795	11,721	13,941	25,662	27,959	25,245	(2,714)	-10%
Net Total For 6610 Pool Facility Rental - Parties		35,424	49,151	40,417	24,332	19,259	43,591	45,041	49,255	4,214	
	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	(2,000)	-3%
	Personnel Expenses	-	-	22,522	13,911	12,760	26,671	24,547	33,259	8,712	35%
	Operations & Maintenance Expenses	-	-	11,770	2,329	1,040	3,369	9,000	6,075	(2,925)	-33%
	Total Revenues	66,135	80,906	89,785	39,304	35,000	74,304	67,000	65,000	(2,000)	-3%
	Total Expenses	-	-	34,292	16,240	13,800	30,040	33,547	39,334	5,787	17%
Net Total For 6640 General Lap Pool Rental		66,135	80,906	55,493	23,064	21,200	44,264	33,453	25,666	(7,787)	
	6710 Egg Dive										
	Charge for Service Revenues	16,379	15,345	1,728	1,955	-	1,955	3,750	2,625	(1,125)	-30%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	500	(250)	-33%
	Personnel Expenses	-	-	4,940	2,003	1,523	3,526	3,832	1,887	(1,945)	-51%
	Operations & Maintenance Expenses	93,666	95,937	495	526	10	536	450	500	50	11%
	Total Revenues	16,379	15,345	1,728	1,955	-	1,955	4,500	3,125	(1,375)	-31%
	Total Expenses	93,666	95,937	5,436	2,528	1,533	4,061	4,282	2,387	(1,895)	-44%
Net Total For 6710 Egg Dive		(77,287)	(80,593)	(3,708)	(573)	(1,533)	(2,106)	218	738	520	
	6720 Dogapoolooza										
	Charge for Service Revenues	-	-	1,746	-	2,700	2,700	3,200	3,500	300	9%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	-	(750)	-100%
	Personnel Expenses	-	-	5,588	1,262	2,284	3,546	3,706	2,103	(1,603)	-43%
	Operations & Maintenance Expenses	-	-	89	4	10	14	120	120	-	0%
	Total Revenues	-	-	1,746	-	2,700	2,700	3,950	3,500	(450)	-11%
	Total Expenses	-	-	5,677	1,266	2,294	3,560	3,826	2,223	(1,603)	-42%
Net Total For 6720 Dogapoolooza		-	-	(3,931)	(1,266)	406	(860)	124	1,277	1,153	

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	Proposed Increase or (Decrease)	% change
	6730 Movie Nights										
	Sponsorship & Donation Revenues	-	7,000	2,000	-	2,250	2,250	4,750	4,500	(250)	-5%
	Personnel Expenses	-	-	6,246	1,597	1,872	3,469	3,237	1,718	(1,519)	-47%
	Operations & Maintenance Expenses	-	-	2,648	1,744	-	1,744	1,500	1,750	250	17%
	Total Revenues	-	7,000	2,000	-	2,250	2,250	4,750	4,500	(250)	-5%
	Total Expenses	-	-	8,894	3,341	1,872	5,213	4,737	3,468	(1,269)	-27%
	Net Total For 6730 Movie Nights	-	7,000	(6,894)	(3,341)	378	(2,963)	13	1,032	1,019	
	6740 Races/Triathlon										
	Charge for Service Revenues	94,328	99,796	117,290	36,399	81,000	117,399	143,750	136,000	(7,750)	-5%
	Sponsorship & Donation Revenues	-	-	6,259	1,352	6,000	7,352	10,000	10,000	-	0%
	Personnel Expenses	-	-	97,599	38,976	48,575	87,551	84,221	77,620	(6,601)	-8%
	Operations & Maintenance Expenses	-	-	82,184	22,401	51,100	73,501	68,000	70,000	2,000	3%
	Total Revenues	94,328	99,796	123,549	37,751	87,000	124,751	153,750	146,000	(7,750)	-5%
	Total Expenses	-	-	179,782	61,376	99,675	161,051	152,221	147,620	(4,601)	-3%
	Net Total For 6740 Races/Triathlon	94,328	99,796	(56,234)	(23,626)	(12,675)	(36,301)	1,529	(1,620)	(3,149)	
	6800 Daycare - Aquatics & Fitness										
	Charge for Service Revenues	12,888	14,827	11,129	6,769	7,500	14,269	15,000	18,000	3,000	20%
	Personnel Expenses	39,630	40,987	44,649	30,130	33,305	63,435	55,231	60,910	5,679	10%
	Operations & Maintenance Expenses	876	1,205	948	1,819	370	2,189	2,125	2,200	75	4%
	Total Revenues	12,888	14,827	11,129	6,769	7,500	14,269	15,000	18,000	3,000	20%
	Total Expenses	40,506	42,192	45,597	31,949	33,675	65,624	57,356	63,110	5,754	10%
	Net Total For 6800 Daycare - Aquatics & Fitness	(27,618)	(27,365)	(34,468)	(25,180)	(26,175)	(51,355)	(42,356)	(45,110)	(2,754)	
	Aquatics/Fitness/Events Total Revenues	2,485,110	2,722,874	2,973,304	1,603,849	1,510,950	3,114,799	3,133,200	3,224,875	91,675	3%
	Aquatics/Fitness/Events Total Expenses	3,010,348	2,753,739	3,425,085	1,485,808	2,128,029	3,613,849	3,320,145	3,661,808	341,663	10%
	Aquatics/Fitness/Events Net Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(617,079)	(499,050)	(186,945)	(436,933)	(249,988)	134%

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	Proposed Increase or (Decrease)	% change
Recreation Department											
	7000 Recreation - General										
	Miscellaneous Operating Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500	-	0%
	Personnel Expenses	414,487	427,446	18,956	9,777	15,350	25,127	25,633	85,082	59,449	232%
	Operations & Maintenance Expenses	157,922	178,749	79,794	25,268	64,093	89,361	86,950	91,850	4,900	6%
	Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500	-	0%
	Total Expenses	572,408	606,195	98,750	35,044	79,443	114,487	112,583	176,932	64,349	57%
Net Total For 7000 Recreation - General		(572,408)	(606,195)	(97,484)	(34,169)	(78,443)	(112,612)	(110,083)	(174,432)	(64,349)	
	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	8,000	4%
	Sponsorship & Donation Revenues	-	-	1,600	-	1,000	1,000	2,000	1,000	(1,000)	-50%
	Personnel Expenses	29,362	51,922	118,948	65,975	66,350	132,325	127,365	118,229	(9,136)	-7%
	Operations & Maintenance Expenses	57,384	54,929	55,371	30,704	28,075	58,779	60,125	60,150	25	0%
	Total Revenues	204,516	200,842	159,318	104,555	85,000	189,555	188,000	195,000	7,000	4%
	Total Expenses	86,746	106,851	174,319	96,679	94,425	191,104	187,490	178,379	(9,111)	-5%
Net Total For 7110 Team Sports Youth -Jr Jazz		117,769	93,991	(15,001)	7,876	(9,425)	(1,549)	510	16,621	16,111	
	7115 Team Sports Youth Jr Jazz										
	Charge for Service Revenues	-	-	37,725	21,740	25,000	46,740	74,000	60,000	(14,000)	-19%
	Personnel Expenses	-	-	78,733	30,508	33,070	63,578	71,921	50,795	(21,126)	-29%
	Operations & Maintenance Expenses	-	-	6,307	968	25	993	2,000	1,550	(450)	-23%
	Total Revenues	-	-	37,725	21,740	25,000	46,740	74,000	60,000	(14,000)	-19%
	Total Expenses	-	-	85,040	31,476	33,095	64,571	73,921	52,345	(21,576)	-29%
Net Total For 7115 Team Sports Youth Jr Jazz		-	-	(47,315)	(9,736)	(8,095)	(17,831)	79	7,655	7,576	
	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	14,000	16%
	Sponsorship & Donation Revenues	19,000	18,425	14,000	12,000	(1,000)	11,000	15,000	10,000	(5,000)	-33%
	Personnel Expenses	-	-	41,307	29,184	32,445	61,629	60,187	60,604	417	1%
	Operations & Maintenance Expenses	-	-	25,632	19,233	12,060	31,293	28,250	31,125	2,875	10%
	Total Revenues	257,158	262,327	93,783	107,765	700	108,465	100,000	109,000	9,000	9%
	Total Expenses	-	-	66,939	48,417	44,505	92,922	88,437	91,729	3,292	4%
Net Total For 7120 Team Sports Youth - Soccer		257,158	262,327	26,845	59,348	(43,805)	15,543	11,563	17,271	5,708	
	7130 Team Sports Youth Flag Football										
	Charge for Service Revenues	-	-	80,466	100,040	(900)	99,140	83,000	105,000	22,000	27%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	2,000		(2,000)	-100%
	Personnel Expenses	-	-	43,459	30,432	31,260	61,692	53,566	53,646	80	0%
	Operations & Maintenance Expenses	-	-	30,973	22,846	14,525	37,371	31,030	39,290	8,260	27%
	Total Revenues	-	-	80,466	100,040	(900)	99,140	85,000	105,000	20,000	24%

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	Proposed Increase or (Decrease)	% change
	Total Expenses	-	-	74,432	53,278	45,785	99,063	84,596	92,936	8,340	10%
Net Total For 7130 Team Sports Youth Flag Football		-	-	6,034	46,762	(46,685)	77	404	12,064	11,660	
	7140 Team Sports Youth Spring Baseball										
	Charge for Service Revenues	-	-	20,076	25,149	-	25,149	23,000	25,500	2,500	11%
	Sponsorship & Donation Revenues	-	-	-	2,000	-	2,000	2,000	2,000	-	0%
	Merchandise and Concessions Revenues	847	1,036	-	769	-	769	500	1,000	500	100%
	Personnel Expenses	-	-	17,687	15,766	4,620	20,386	15,978	13,920	(2,058)	-13%
	Operations & Maintenance Expenses	1,354	-	7,300	7,569	15	7,584	8,715	8,525	(190)	-2%
	Total Revenues	847	1,036	20,076	27,918	-	27,918	25,500	28,500	3,000	12%
	Total Expenses	1,354	-	24,986	23,335	4,635	27,970	24,693	22,445	(2,248)	-9%
Total For 7140 Team Sports Youth Spring Baseball		(508)	1,036	(4,910)	4,583	(4,635)	(52)	807	6,055	5,248	
	7150 Team Sports Youth Summer Baseball										
	Charge for Service Revenues	-	-	11,844	13,334	-	13,334	13,000	14,000	1,000	8%
	Sponsorship & Donation Revenues	-	-	-	3,000	-	3,000	1,000	2,000	1,000	100%
	Merchandise and Concessions Revenues	-	-	503	809	253	1,062	1,000	1,200	200	20%
	Personnel Expenses	-	-	11,014	6,761	5,423	12,184	10,094	7,942	(2,152)	-21%
	Operations & Maintenance Expenses	-	-	3,212	4,644	547	5,191	4,260	5,325	1,065	25%
	Total Revenues	-	-	12,347	17,143	253	17,396	15,000	17,200	2,200	15%
	Total Expenses	-	-	14,226	11,405	5,970	17,375	14,354	13,267	(1,087)	-8%
Total For 7150 Team Sports Youth Summer Baseball		-	-	(1,879)	5,737	(5,717)	20	646	3,933	3,287	
	7160 Team Sports Youth Volleyball										
	Charge for Service Revenues	-	-	32,852	35,213	1,425	36,638	35,000	38,000	3,000	9%
	Sponsorship & Donation Revenues	-	-	3,000	-	1,000	1,000	4,000	2,000	(2,000)	-50%
	Personnel Expenses	-	-	23,848	14,151	16,372	30,523	29,173	28,212	(961)	-3%
	Operations & Maintenance Expenses	-	-	10,050	4,298	2,310	6,608	9,500	6,520	(2,980)	-31%
	Total Revenues	-	-	35,852	35,213	2,425	37,638	39,000	40,000	1,000	3%
	Total Expenses	-	-	33,898	18,449	18,682	37,131	38,673	34,732	(3,941)	-10%
Net Total For 7160 Team Sports Youth Volleyball		-	-	1,954	16,764	(16,257)	507	327	5,268	4,941	
	7210 Team Sports Adult Men's Basketball										
	Charge for Service Revenues	-	-	15,468	5,718	5,800	11,518	33,250	26,250	(7,000)	-21%
	Personnel Expenses	-	-	28,075	9,885	11,453	21,338	30,811	24,455	(6,356)	-21%
	Operations & Maintenance Expenses	-	-	1,155	456	407	863	1,525	1,025	(500)	-33%
	Total Revenues	-	-	15,468	5,718	5,800	11,518	33,250	26,250	(7,000)	-21%
	Total Expenses	-	-	29,230	10,342	11,860	22,202	32,336	25,480	(6,856)	-21%
Total For 7210 Team Sports Adult Men's Basketball		-	-	(13,762)	(4,624)	(6,060)	(10,684)	914	770	(144)	
	7211 Team Sports Adult Women Basketball										
	Charge for Service Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Personnel Expenses	-	-	8	-	-	-	-	-	-	#DIV/0!

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	Proposed Increase or (Decrease)	% change
	Operations & Maintenance Expenses	-	-	1,051	-	-	-	-	-	-	#DIV/0!
	Total Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Expenses	-	-	1,059	-	-	-	-	-	-	#DIV/0!
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	(1,200)	-13%
	Personnel Expenses	-	-	5,461	2,291	3,569	5,860	6,498	5,792	(706)	-11%
	Operations & Maintenance Expenses	-	-	2,415	931	2,000	2,931	2,700	3,250	550	20%
	Total Revenues	-	-	3,486	3,668	-	3,668	9,200	8,000	(1,200)	-13%
	Total Expenses	-	-	7,876	3,223	5,569	8,792	9,198	9,042	(156)	-2%
Net Total For 7220 Team Sports Adult Mens Softball		-	-	(4,390)	445	(5,569)	(5,124)	2	(1,042)	(1,044)	
	7230 Team Sports Adult Coed Softball										
	Charge for Service Revenues	-	-	4,600	-	-	-	9,200	8,000	(1,200)	-13%
	Personnel Expenses	-	-	6,588	1,392	-	1,392	6,334	5,797	(537)	-8%
	Operations & Maintenance Expenses	-	-	2,101	503	-	503	2,850	2,750	(100)	-4%
	Total Revenues	-	-	4,600	-	-	-	9,200	8,000	(1,200)	-13%
	Total Expenses	-	-	8,689	1,895	-	1,895	9,184	8,547	(637)	-7%
Net Total For 7230 Team Sports Adult Coed Softball		-	-	(4,089)	(1,895)	-	(1,895)	16	(547)	(563)	
	7240 Team Sports Adult Women Volleyball										
	Charge for Service Revenues	-	-	4,264	25	-	25	11,600	-	(11,600)	-100%
	Personnel Expenses	-	-	11,159	3,819	-	3,819	10,896	-	(10,896)	-100%
	Operations & Maintenance Expenses	-	-	593	308	-	308	600	-	(600)	-100%
	Total Revenues	-	-	4,264	25	-	25	11,600	-	(11,600)	-100%
	Total Expenses	-	-	11,752	4,126	-	4,126	11,496	-	(11,496)	-100%
Total For 7240 Team Sports Adult Women Volleyball		-	-	(7,488)	(4,101)	-	(4,101)	104	-	(104)	
	7300 Adaptive Sports										
	Charge for Service Revenues	1,596	696	303	600	800	1,400	2,000	2,000	-	0%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	500	500	-	0%
	Personnel Expenses	-	-	2,589	1,238	1,542	2,780	2,823	2,827	4	0%
	Operations & Maintenance Expenses	-	-	144	3	-	3	200	-	(200)	-100%
	Total Revenues	1,596	696	303	600	800	1,400	2,500	2,500	-	0%
	Total Expenses	-	-	2,732	1,242	1,542	2,784	3,023	2,827	(196)	-6%
Net Total For 7300 Adaptive Sports		1,596	696	(2,429)	(642)	(742)	(1,384)	(523)	(327)	196	
	7410 Pickleball Camp										
	Charge for Service Revenues	32,118	33,741	9,008	15,644	219	15,863	13,000	16,500	3,500	27%
	Personnel Expenses	-	-	19,223	5,823	10,291	16,114	16,241	16,528	287	2%
	Operations & Maintenance Expenses	-	-	135	18	29	47	540	280	(260)	-48%
	Total Revenues	32,118	33,741	9,008	15,644	219	15,863	13,000	16,500	3,500	27%

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	Proposed Increase or (Decrease)	% change
	Total Expenses	-	-	19,358	5,842	10,320	16,162	16,781	16,808	27	0%
	Net Total For 7410 Pickleball Camp	32,118	33,741	(10,350)	9,802	(10,101)	(299)	(3,781)	(308)	3,473	
	7420 Tennis Camp										
	Charge for Service Revenues	-	-	12,478	18,936	987	19,923	18,000	20,000	2,000	11%
	Personnel Expenses	-	-	24,940	8,874	17,234	26,108	22,244	22,043	(201)	-1%
	Operations & Maintenance Expenses	-	-	263	17	85	102	540	300	(240)	-44%
	Total Revenues	-	-	12,478	18,936	987	19,923	18,000	20,000	2,000	11%
	Total Expenses	-	-	25,203	8,891	17,319	26,210	22,784	22,343	(441)	-2%
	Net Total For 7420 Tennis Camp	-	-	(12,725)	10,045	(16,332)	(6,287)	(4,784)	(2,343)	2,441	
	7430 Sports and Fitness Camp										
	Charge for Service Revenues	-	-	6,719	7,648	(84)	7,564	10,500	9,500	(1,000)	-10%
	Personnel Expenses	-	-	15,914	5,608	9,002	14,610	15,688	13,153	(2,535)	-16%
	Operations & Maintenance Expenses	-	-	252	6	10	16	330	280	(50)	-15%
	Total Revenues	-	-	6,719	7,648	(84)	7,564	10,500	9,500	(1,000)	-10%
	Total Expenses	-	-	16,167	5,613	9,012	14,625	16,018	13,433	(2,585)	-16%
	Net Total For 7430 Sports and Fitness Camp	-	-	(9,448)	2,034	(9,096)	(7,062)	(5,518)	(3,933)	1,585	
	Recreation Total Revenues	496,235	498,642	497,158	467,488	121,200	588,688	636,250	647,950	11,700	2%
	Recreation Total Expenses	660,509	713,046	694,654	359,257	382,162	741,419	745,567	761,245	15,678	2%
	Recreation Net Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(260,962)	(152,732)	(109,317)	(113,295)	(3,978)	4%

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	Proposed Increase or (Decrease)	% change
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	13,200	4%
	Merchandise and Concessions Revenues	79,045	406	549	23	-	23	2,500	-	(2,500)	-100%
	Miscellaneous Operating Revenues	66,274	69,860	75,864	32,428	43,700	76,128	83,500	79,750	(3,750)	-4%
	Personnel Expenses	577,176	588,997	295,052	125,762	178,900	304,662	292,295	334,839	42,544	15%
	Operations & Maintenance Expenses	295,403	263,952	198,907	50,545	151,750	202,295	203,000	208,000	5,000	2%
	Capital Expenses	-	-	-	220,704	-	220,704	210,000	45,000	(165,000)	-79%
	Total Revenues	439,844	387,679	422,239	209,932	232,700	442,632	450,300	457,250	6,950	2%
	Total Expenses	872,579	852,949	493,959	397,010	330,650	727,660	705,295	587,839	(117,456)	-17%
Total For 8000 Ice Rink Facility - General Operation		(432,735)	(465,270)	(71,720)	(187,078)	(97,950)	(285,028)	(254,995)	(130,589)	124,406	
	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	20,000	10%
	Personnel Expenses	-	-	37,878	17,466	24,112	38,455	33,925	45,326	11,401	34%
	Operations & Maintenance Expenses	-	-	407	41	15	56	25	125	100	400%
	Total Revenues	154,785	197,333	182,037	83,387	127,000	210,387	200,000	220,000	20,000	10%
	Total Expenses	-	-	38,285	17,507	24,127	38,510	33,950	45,451	11,501	34%
Net Total For 8110 Ice Rink Rentals - Hockey		154,785	197,333	143,752	65,880	102,873	171,876	166,050	174,549	8,499	
	8120 Ice Rink Rentals -Figure Skating										
	Charge for Service Revenues	-	-	12,244	5,009	12,000	17,009	20,000	20,000	-	0%
	Personnel Expenses	-	-	2,244	878	2,357	3,235	3,249	3,004	(245)	-8%
	Operations & Maintenance Expenses	-	-	4	2	8	10	10	10	-	0%
	Total Revenues	-	-	12,244	5,009	12,000	17,009	20,000	20,000	-	0%
	Total Expenses	-	-	2,249	880	2,365	3,245	3,259	3,014	(245)	-8%
Net Total For 8120 Ice Rink Rentals -Figure Skating		-	-	9,995	4,129	9,635	13,764	16,741	16,986	245	
	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	250	5%
	Personnel Expenses	-	-	4,378	4,929	(525)	4,404	4,723	3,782	(941)	-20%
	Operations & Maintenance Expenses	-	-	217	4	10	14	25	25	-	0%
	Total Revenues	3,100	3,070	2,385	2,133	1,500	3,633	4,750	5,000	250	5%
	Total Expenses	-	-	4,594	4,933	(515)	4,418	4,748	3,807	(941)	-20%
Net Total For 8130 Ice Rink Rentals - Full Rink		3,100	3,070	(2,209)	(2,800)	2,015	(785)	2	1,193	1,191	
	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	500	9%
	Personnel Expenses	-	-	1,041	489	623	1,112	1,112	1,143	31	3%
	Operations & Maintenance Expenses	-	-	4	2	10	12	10	20	10	100%
	Total Revenues	4,420	6,680	5,100	2,210	3,300	5,510	5,500	6,000	500	9%
	Total Expenses	-	-	1,045	491	633	1,124	1,122	1,163	41	4%

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	Proposed Increase or (Decrease)	% change
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	459	
	8200 Learn to Skate										
	Charge for Service Revenues	59,942	58,732	45,342	28,832	32,000	60,832	60,000	65,000	5,000	8%
	Personnel Expenses	-	-	25,334	13,425	15,431	28,856	26,717	29,133	2,416	9%
	Operations & Maintenance Expenses	-	-	1,507	565	1,015	1,580	1,515	1,530	15	1%
	Total Revenues	59,942	58,732	45,342	28,832	32,000	60,832	60,000	65,000	5,000	8%
	Total Expenses	-	-	26,841	13,991	16,446	30,437	28,232	30,663	2,431	9%
Net Total For 8200 Learn to Skate		59,942	58,732	18,501	14,841	15,554	30,395	31,768	34,337	2,569	
	8300 Freestyle Sessions										
	Charge for Service Revenues	58,928	58,265	39,792	21,045	27,000	48,045	52,000	53,000	1,000	2%
	Personnel Expenses	-	-	36,475	11,771	20,430	32,201	35,575	31,076	(4,499)	-13%
	Operations & Maintenance Expenses	-	-	161	13	220	233	535	535	-	0%
	Total Revenues	58,928	58,265	39,792	21,045	27,000	48,045	52,000	53,000	1,000	2%
	Total Expenses	-	-	36,636	11,784	20,650	32,434	36,110	31,611	(4,499)	-12%
Net Total For 8300 Freestyle Sessions		58,928	58,265	3,157	9,261	6,350	15,611	15,890	21,389	5,499	
	8400 Ice Ribbon Facility										
	Charge for Service Revenues	104,276	121,384	127,446	64,250	78,000	142,250	140,000	142,500	2,500	2%
	Merchandise and Concessions Revenues	28	5	-	-	-	-	250	-	(250)	-100%
	Personnel Expenses	34,595	36,894	78,705	40,971	35,184	76,155	71,933	80,205	8,272	11%
	Operations & Maintenance Expenses	33,140	25,205	28,768	15,644	14,295	29,939	29,000	32,840	3,840	13%
	Total Revenues	104,304	121,388	127,446	64,250	78,000	142,250	140,250	142,500	2,250	2%
	Total Expenses	67,736	62,099	107,473	56,616	49,479	106,095	100,933	113,045	12,112	12%
Net Total For 8400 Ice Ribbon Facility		36,568	59,289	19,973	7,634	28,521	36,155	39,317	29,455	(9,862)	
	8700 Special Events - Ice										
	Charge for Service Revenues	2,298	1,969	-	-	-	-	-	-	-	#DIV/0!
	Sponsorship & Donation Revenues	-	-	-	-	5,000	5,000	5,000	10,000	5,000	100%
	Personnel Expenses	-	-	698	-	-	-	-	-	-	#DIV/0!
	Operations & Maintenance Expenses	399	7	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	2,298	1,969	-	-	5,000	5,000	5,000	10,000	5,000	100%
	Total Expenses	399	7	698	-	-	-	-	-	-	#DIV/0!
Net Total For 8700 Special Events - Ice		1,898	1,963	(698)	-	5,000	5,000	5,000	10,000	5,000	
	8800 Daycare-Ice										
	Charge for Service Revenues	-	-	1,964	1,194	1,200	2,394	2,500	3,500	1,000	40%
	Personnel Expenses	-	-	5,931	4,424	4,640	9,064	7,596	8,687	1,091	14%
	Operations & Maintenance Expenses	-	-	254	370	-	370	375	400	25	7%
	Total Revenues	-	-	1,964	1,194	1,200	2,394	2,500	3,500	1,000	40%
	Total Expenses	-	-	6,184	4,793	4,640	9,433	7,971	9,087	1,116	14%
Net Total For 8800 Daycare-Ice		-	-	(4,221)	(3,599)	(3,440)	(7,039)	(5,471)	(5,587)	(116)	

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	Proposed Increase or (Decrease)	% change
	Ice Total Revenues	827,619	835,116	838,549	417,991	519,700	937,691	940,300	982,250	41,950	4%
	Ice Total Expenses	940,713	915,055	717,964	508,004	448,475	953,356	921,620	825,680	(95,940)	-10%
	Ice Net Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	71,225	(15,665)	18,680	156,570	137,890	738%

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	Proposed Increase or (Decrease)	% change
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	122,600	7%
	Charge for Service Revenues	21,045	30,077	32,101	9,801	20,000	29,801	25,000	31,000	6,000	24%
	Miscellaneous Revenues	123,872	290,057	271,906	122,715	130,000	252,715	217,000	224,000	7,000	3%
	Personnel Expenses	-	-	183,718	94,347	117,125	211,472	215,893	226,548	10,655	5%
	Operations & Maintenance Expenses	1,540,173	1,706,325	1,874,841	621,645	1,230,550	1,852,195	1,123,600	1,374,150	250,550	22%
	Capital Expenses	764,782	(36,340)	80,247	9,697	157,000	166,697	188,000	155,000	(33,000)	-18%
	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	135,600	7%
	Total Expenses	2,304,955	1,669,985	2,138,806	725,689	1,504,675	2,230,364	1,527,493	1,755,698	228,205	15%
	Net Total For 9000 General Operating	(1,001,000)	(164,174)	4,366	(484,362)	418,325	(66,037)	544,293	451,688	(92,605)	
	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	-	(1,247,791)	-100%
	Operations & Maintenance Expenses	425	500	500	550	-	550	500	500	-	0%
	Debt Service Expenses	151,517	95,017	94,214	(25,292)	91,509	66,217	1,256,217	-	(1,256,217)	-100%
	Total Revenues	1,142,895	1,105,746	1,244,810	69,307	1,173,000	1,242,307	1,247,791	-	(1,247,791)	-100%
	Total Expenses	151,942	95,517	94,714	(24,742)	91,509	66,767	1,256,717	500	(1,256,217)	-100%
	Net Total For 9100 Debt Serivce	990,953	1,010,230	1,150,096	94,049	1,081,491	1,175,540	(8,926)	(500)	8,426	
	9200 Maintenance										
	Personnel Expenses	261,229	279,630	106,331	48,731	60,758	109,489	108,047	113,061	5,014	5%
	Operations & Maintenance Expenses	120,836	119,412	19,903	7,870	12,850	20,720	22,400	24,050	1,650	7%
	Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues										#DIV/0!
	Total Expenses	382,065	399,043	126,234	56,600	73,608	130,208	130,447	137,111	6,664	5%
	Net Total For 9200 Maintenance	(382,065)	(399,043)	(126,234)	(56,600)	(73,608)	(130,208)	(130,447)	(137,111)	(6,664)	
	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	(1,112,191)	
	General Operations Total Expenses	2,838,962	2,164,544	2,359,755	757,547	1,669,792	2,427,339	2,914,657	1,893,309	(1,021,348)	
	General Operations Net Surplus/(Deficit)	(392,112)	447,014	1,028,227	(446,914)	1,426,208	979,294	404,920	314,077	(90,843)	-22%
Grand Total Revenues		6,255,813	6,668,189	7,696,993	2,799,961	5,247,850	8,047,811	8,029,327	7,062,461	(966,866)	
Grand Total Expenses		7,450,532	6,546,384	7,197,458	3,110,617	4,628,458	7,735,964	7,901,989	7,142,042	(759,947)	
	Net Surplus or (Deficit) - Addition or (Use) of Reserves	(1,194,719)	121,805	499,535	(310,656)	619,392	311,848	127,338	(79,581)	(206,919)	
	Check figure to detailed tab	-	(0)	-	-	-	-	-	-		

South Davis Recreation District 2026 Budget - Department Summary

Department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget	Proposed Increase or (Decrease)	% change
Aquatics/Fitness/Events										
Charge for Service Revenues	2,465,467	2,699,371	2,917,802	1,580,471	1,474,300	3,054,771	3,062,700	3,154,625	91,925	3%
Sponsorship & Donation Revenues	9,452	16,885	10,259	1,352	10,250	11,602	21,250	20,000	(1,250)	-6%
Merchandise and Concessions Revenues	10,192	6,618	5,421	1,307	4,600	5,907	7,750	6,750	(1,000)	-13%
Miscellaneous Operating Revenues	-	-	39,822	20,719	21,800	42,519	41,500	43,500	2,000	5%
Aquatics/Fitness/Events Total Revenues	2,485,110	2,722,874	2,973,304	1,603,849	1,510,950	3,114,799	3,133,200	3,224,875	91,675	3%
Personnel Expenses	1,818,380	2,032,492	2,336,375	1,109,472	1,336,069	2,445,553	2,362,175	2,500,461	138,286	6%
Operations & Maintenance Expenses	1,107,163	665,407	860,621	342,021	493,960	835,981	628,970	652,085	23,115	4%
Capital Expenses	84,805	55,840	228,090	34,315	298,000	332,315	329,000	510,000	181,000	55%
Aquatics/Fitness/Events Total Expenses	3,010,348	2,753,739	3,425,085	1,485,808	2,128,029	3,613,849	3,320,145	3,662,546	342,401	10%
Aquatics/Fitness/Events Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(617,079)	(499,050)	(186,945)	(437,671)	(250,726)	
Recreation										
Charge for Service Revenues	476,388	479,181	476,789	448,034	118,947	566,981	605,750	625,750	20,000	3%
Sponsorship & Donation Revenues	19,000	18,425	18,600	17,000	1,000	18,000	26,500	18,500	(8,000)	-30%
Merchandise and Concessions Revenues	847	1,036	503	1,578	253	1,831	1,500	2,200	700	47%
Miscellaneous Operating Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500	-	0%
Recreation Total Revenues	496,235	498,642	497,158	467,488	121,200	588,688	636,250	648,950	12,700	
Personnel Expenses	443,849	479,368	467,908	241,484	257,981	499,465	505,452	510,111	4,659	1%
Operations & Maintenance Expenses	216,660	233,678	226,747	117,773	124,181	241,954	240,115	252,220	12,105	5%
Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
Recreation Total Expenses	660,509	713,046	694,654	359,257	382,162	741,419	745,567	762,331	16,764	
Recreation Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(260,962)	(152,732)	(109,317)	(113,381)	(4,064)	
Ice										
Charge for Service Revenues	682,271	764,846	762,135	385,540	471,000	856,540	849,050	892,500	43,450	5%
Sponsorship & Donation Revenues	-	-	-	-		5,000	5,000	10,000	5,000	100%
Merchandise and Concessions Revenues	79,073	411	549	23	-	23	2,750	-	(2,750)	-100%
Miscellaneous Operating Revenues	66,274	69,860	75,864	32,428	43,700	76,128	83,500	79,750	(3,750)	-4%
Ice Total Revenues	827,619	835,116	838,549	417,991	514,700	937,691	940,300	982,250	41,950	
Personnel Expenses	611,771	625,891	487,736	220,115	281,152	498,143	477,125	537,196	60,071	13%
Operations & Maintenance Expenses	328,942	289,164	230,228	67,186	167,323	234,509	234,495	243,485	8,990	4%
Capital Expenses	-	-	-	220,704	-	220,704	210,000	45,000	(165,000)	-79%

South Davis Recreation District 2026 Budget - Department Summary

Department	2022 Actual	2023 Actual	2024 Actual	2025 Six-Month Actual	2025 Six-Month Estimate	2025 Estimate	2025 Adopted Budget	2026 Proposed Budget	Proposed Increase or (Decrease)	% change
Ice Total Expenses	940,713	915,055	717,964	508,004	448,475	953,356	921,620	825,681	(95,939)	
Ice Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	66,225	(15,665)	18,680	156,569	137,889	
General Operations - Maintenance, Debt, Tax, & Non-program Revenue/Expense										
Property Tax Revenues	2,301,933	2,291,424	3,083,975	178,118	2,946,000	3,124,118	3,077,577	1,952,386	(1,125,191)	-37%
Charge for Service Revenues	21,045	30,077	32,101	9,801	20,000	29,801	25,000	31,000	6,000	24%
Miscellaneous Revenues	123,872	290,057	271,906	122,715	130,000	252,715	217,000	224,000	7,000	3%
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	(1,112,191)	
Personnel Expenses	261,229	279,630	290,049	143,078	177,883	320,961	323,940	339,609	15,669	5%
Operations & Maintenance Expenses	1,661,434	1,826,237	1,895,245	630,064	1,243,400	1,873,464	1,146,500	1,398,700	252,200	22%
Debt Service Expenses	151,517	95,017	94,214	(25,292)	91,509	66,217	1,256,217	-	(1,256,217)	-100%
Capital Expenses	764,782	(36,340)	80,247	9,697	157,000	166,697	188,000	155,000	(33,000)	-18%
General Operations Total Expenses	2,838,962	2,164,544	2,359,755	757,547	1,669,792	2,427,339	2,914,657	1,893,309	(1,021,348)	
General Operations Surplus/(Deficit)	(392,112)	447,014	1,028,227	(446,914)	1,426,208	979,294	404,920	314,077	(90,843)	
Grand Total Revenues	6,255,813	6,668,189	7,696,993	2,799,961	5,242,850	8,047,811	8,029,327	7,063,461	(965,866)	-12%
Grand Total Expenses	7,450,532	6,546,384	7,197,458	3,110,617	4,628,458	7,735,964	7,901,989	7,143,867	(758,122)	-10%
Net Surplus or (Deficit) - Addition or (Use) of Reserves	(1,194,719)	121,805	499,535	(310,656)	614,392	311,848	127,338	(80,406)	(207,744)	
Check figure to sub-department tab	(0)	-	(0)	0			-			

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	Proposed Increase or (Decrease)	% change
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	35,500	2%
	Sponsorship & Donation Revenues	9,452	9,885	2,000	-	2,000	2,000	5,000	5,000	-	0%
	Merchandise and Concessions Revenues	10,192	6,618	5,386	1,278	4,400	5,678	7,500	6,500	(1,000)	-13%
	Miscellaneous Operating Revenues	-	-	39,822	20,719	21,800	42,519	41,500	43,500	2,000	5%
	Personnel Expenses	1,488,933	1,642,409	1,407,860	663,672	813,000	1,476,672	1,442,834	1,519,043	76,209	5%
	Operations & Maintenance Expenses	935,197	516,716	697,777	276,227	420,500	696,727	475,500	507,000	31,500	7%
	Capital Expenses	84,805	55,840	228,090	34,315	298,000	332,315	329,000	510,000	181,000	55%
	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	36,500	2%
	Total Expenses	2,508,935	2,214,964	2,333,727	974,215	1,531,500	2,505,715	2,247,334	2,536,043	288,709	13%
Net Total For 6000 Aquatics & Fitness - General		(754,813)	(271,339)	(222,116)	124,387	(448,000)	(323,613)	(65,334)	(317,543)	(252,209)	
	6110 Group Swim Lessons										
	Charge for Service Revenues	201,552	190,616	199,055	153,219	72,000	225,219	215,000	235,000	20,000	9%
	Personnel Expenses	-	-	191,615	94,740	124,510	219,250	191,653	217,266	25,613	13%
	Operations & Maintenance Expenses	-	-	3,945	2,593	1,675	4,268	3,400	5,300	1,900	56%
	Total Revenues	201,552	190,616	199,055	153,219	72,000	225,219	215,000	235,000	20,000	9%
	Total Expenses	-	-	195,560	97,334	126,185	223,519	195,053	222,566	27,513	14%
Net Total For 6110 Group Swim Lessons		201,552	190,616	3,494	55,886	(54,185)	1,701	19,947	12,434	(7,513)	
	6120 Private Swim Lessons										
	Charge for Service Revenues	30,008	32,034	33,607	22,048	15,700	37,748	39,000	40,000	1,000	3%
	Personnel Expenses	19,754	22,789	31,384	14,912	18,776	33,688	33,230	34,137	907	3%
	Operations & Maintenance Expenses	-	-	23	11	30	41	50	50	-	0%
	Total Revenues	30,008	32,034	33,607	22,048	15,700	37,748	39,000	40,000	1,000	3%
	Total Expenses	19,754	22,789	31,407	14,922	18,806	33,728	33,280	34,187	907	3%
Net Total For 6120 Private Swim Lessons		10,254	9,246	2,200	7,126	(3,106)	4,020	5,720	5,813	93	
	6210 Swim Team - Recreation										
	Charge for Service Revenues	180,956	173,634	98,444	60,128	48,400	108,528	114,000	116,000	2,000	2%
	Personnel Expenses	58,929	83,330	82,185	35,836	41,230	77,066	85,285	79,175	(6,110)	-7%
	Operations & Maintenance Expenses	44,563	26,368	2,324	7,455	2,100	9,555	17,125	15,200	(1,925)	-11%
	Total Revenues	180,956	173,634	98,444	60,128	48,400	108,528	114,000	116,000	2,000	2%
	Total Expenses	103,492	109,697	84,509	43,291	43,330	86,621	102,410	94,375	(8,035)	-8%
Net Total For 6210 Swim Team - Recreation		77,464	63,937	13,935	16,837	5,070	21,907	11,590	21,625	10,035	
	6250 Swim Team - Competitive										
	Charge for Service Revenues	-	-	87,985	67,029	60,000	127,029	98,000	139,000	41,000	42%
	Merchandise and Concessions Revenues	-	-	35	29	200	229	250	250		
	Personnel Expenses	-	-	88,275	45,657	54,630	100,287	80,643	99,507	18,864	23%
	Operations & Maintenance Expenses	-	-	11,137	9,318	4,080	13,398	13,100	13,200	100	1%

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	Proposed Increase or (Decrease)	% change
	Total Revenues	-	-	88,020	67,058	60,200	127,258	98,250	139,250	41,000	42%
	Total Expenses	-	-	99,413	54,976	58,710	113,686	93,743	112,707	18,964	20%
Net Total For 6250 Swim Team - Competitive		-	-	(11,392)	12,082	1,490	13,572	4,507	26,543	22,036	
	6300 Masters Swim Team										
	Charge for Service Revenues	-	-	19,911	11,189	10,500	21,689	21,000	24,000	3,000	14%
	Personnel Expenses	-	-	12,578	5,675	6,270	11,945	12,143	13,408	1,265	10%
	Operations & Maintenance Expenses	-	-	1,981	114	2,515	2,629	2,525	3,525	1,000	40%
	Total Revenues	-	-	19,911	11,189	10,500	21,689	21,000	24,000	3,000	14%
	Total Expenses	-	-	14,559	5,789	8,785	14,574	14,668	16,933	2,265	15%
Net Total For 6300 Masters Swim Team		-	-	5,352	5,400	1,715	7,115	6,332	7,067	735	
	6400 Water Polo										
	Charge for Service Revenues	30,315	31,004	42,252	17,567	9,000	26,567	51,500	36,500	(15,000)	-29%
	Personnel Expenses	-	-	22,927	7,452	7,533	14,985	23,387	18,280	(5,107)	-22%
	Operations & Maintenance Expenses	23,330	25,182	39,225	13,994	5,015	19,009	28,000	18,025	(9,975)	-36%
	Total Revenues	30,315	31,004	42,252	17,567	9,000	26,567	51,500	36,500	(15,000)	-29%
	Total Expenses	23,330	25,182	62,153	21,445	12,548	33,993	51,387	36,305	(15,082)	-29%
Net Total For 6400 Water Polo		6,985	5,822	(19,901)	(3,878)	(3,548)	(7,426)	113	195	82	
	6500 Fitness Programs/Lessons										
	Charge for Service Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Personnel Expenses	-	-	214,695	101,170	113,170	214,340	209,665	220,430	10,765	5%
	Operations & Maintenance Expenses	-	-	1,925	1,566	1,500	3,066	4,000	3,000	(1,000)	-25%
	Total Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Expenses	-	-	216,619	102,736	114,670	217,406	213,665	223,430	9,765	5%
Net Total For 6500 Fitness Programs/Lessons		-	-	(216,619)	(102,736)	(114,670)	(217,406)	(213,665)	(223,430)	(9,765)	
	6510 Fitness Classes - Special										
	Charge for Service Revenues	2,584	7,472	17,752	11,597	6,000	17,597	18,500	19,000	500	3%
	Personnel Expenses	177,067	192,716	10,659	5,077	7,385	12,462	13,414	12,137	(1,277)	-10%
	Operations & Maintenance Expenses	-	-	4,082	1,890	3,970	5,860	4,025	6,050	2,025	50%
	Total Revenues	2,584	7,472	17,752	11,597	6,000	17,597	18,500	19,000	500	3%
	Total Expenses	177,067	192,716	14,741	6,967	11,355	18,322	17,439	18,187	748	4%
Net Total For 6510 Fitness Classes - Special		(174,484)	(185,244)	3,011	4,630	(5,355)	(725)	1,061	813	(248)	
	6520 Personal Trainers										
	Charge for Service Revenues	50,888	77,465	67,504	40,610	36,000	76,610	70,000	80,000	10,000	14%
	Personnel Expenses	34,066	50,263	66,101	34,856	34,335	69,203	65,306	74,852	9,546	15%
	Operations & Maintenance Expenses	-	-	39	18	25	43	25	50	25	100%
	Total Revenues	50,888	77,465	67,504	40,610	36,000	76,610	70,000	80,000	10,000	14%
	Total Expenses	34,066	50,263	66,140	34,874	34,360	69,246	65,331	74,902	9,571	15%
Net Total For 6520 Personal Trainers		16,822	27,203	1,364	5,736	1,640	7,364	4,669	5,098	429	

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	Proposed Increase or (Decrease)	% change
	6530 Fitness Room Rental										
	Charge for Service Revenues	-	-	-	-	2,000	2,000	2,000	2,000	-	0%
	Personnel Expenses	-	-	1,779	836	985	1,821	1,897	1,948	51	3%
	Operations & Maintenance Expenses	-	-	5	2	5	7	10	10	-	0%
	Total Revenues	-	-	-	-	2,000	2,000	2,000	2,000	-	0%
	Total Expenses	-	-	1,785	838	990	1,828	1,907	1,958	51	3%
Net Total For 6530 Fitness Room Rental		-	-	(1,785)	(838)	1,010	172	93	42	(51)	
	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	1,500	2%
	Personnel Expenses	-	-	24,771	11,710	13,926	25,636	27,944	28,604	660	2%
	Operations & Maintenance Expenses	9,532	-	24	11	15	26	15	30	15	100%
	Total Revenues	44,956	49,151	65,212	36,054	33,200	69,254	73,000	74,500	1,500	2%
	Total Expenses	9,532	-	24,795	11,721	13,941	25,662	27,959	28,634	675	2%
Net Total For 6610 Pool Facility Rental - Parties		35,424	49,151	40,417	24,332	19,259	43,591	45,041	45,866	825	
	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	(2,000)	-3%
	Personnel Expenses	-	-	22,522	13,911	12,760	26,671	24,547	33,545	8,998	37%
	Operations & Maintenance Expenses	-	-	11,770	2,329	1,040	3,369	9,000	6,075	(2,925)	-33%
	Total Revenues	66,135	80,906	89,785	39,304	35,000	74,304	67,000	65,000	(2,000)	-3%
	Total Expenses	-	-	34,292	16,240	13,800	30,040	33,547	39,620	6,073	18%
Net Total For 6640 General Lap Pool Rental		66,135	80,906	55,493	23,064	21,200	44,264	33,453	25,380	(8,073)	
	6710 Egg Dive										
	Charge for Service Revenues	16,379	15,345	1,728	1,955	-	1,955	3,750	2,625	(1,125)	-30%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	500	(250)	-33%
	Personnel Expenses	-	-	4,940	2,003	1,523	3,526	3,832	2,978	(854)	-22%
	Operations & Maintenance Expenses	93,666	95,937	495	526	10	536	450	500	50	11%
	Total Revenues	16,379	15,345	1,728	1,955	-	1,955	4,500	3,125	(1,375)	-31%
	Total Expenses	93,666	95,937	5,436	2,528	1,533	4,061	4,282	3,478	(804)	-19%
Net Total For 6710 Egg Dive		(77,287)	(80,593)	(3,708)	(573)	(1,533)	(2,106)	218	(353)	(571)	
	6720 Dogapoolooza										
	Charge for Service Revenues	-	-	1,746	-	2,700	2,700	3,200	3,500	300	9%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	-	(750)	-100%
	Personnel Expenses	-	-	5,588	1,262	2,284	3,546	3,706	3,559	(147)	-4%
	Operations & Maintenance Expenses	-	-	89	4	10	14	120	120	-	0%
	Total Revenues	-	-	1,746	-	2,700	2,700	3,950	3,500	(450)	-11%
	Total Expenses	-	-	5,677	1,266	2,294	3,560	3,826	3,679	(147)	-4%
Net Total For 6720 Dogapoolooza		-	-	(3,931)	(1,266)	406	(860)	124	(179)	(303)	

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	Proposed Increase or (Decrease)	% change
	6730 Movie Nights										
	Sponsorship & Donation Revenues	-	7,000	2,000	-	2,250	2,250	4,750	4,500	(250)	-5%
	Personnel Expenses	-	-	6,246	1,597	1,872	3,469	3,237	3,062	(175)	-5%
	Operations & Maintenance Expenses	-	-	2,648	1,744	-	1,744	1,500	1,750	250	17%
	Total Revenues	-	7,000	2,000	-	2,250	2,250	4,750	4,500	(250)	-5%
	Total Expenses	-	-	8,894	3,341	1,872	5,213	4,737	4,812	75	2%
	Net Total For 6730 Movie Nights	-	7,000	(6,894)	(3,341)	378	(2,963)	13	(312)	(325)	
	6740 Races/Triathlon										
	Charge for Service Revenues	94,328	99,796	117,290	36,399	81,000	117,399	143,750	136,000	(7,750)	-5%
	Sponsorship & Donation Revenues	-	-	6,259	1,352	6,000	7,352	10,000	10,000	-	0%
	Personnel Expenses	-	-	97,599	38,976	48,575	87,551	84,221	77,620	(6,601)	-8%
	Operations & Maintenance Expenses	-	-	82,184	22,401	51,100	73,501	68,000	70,000	2,000	3%
	Total Revenues	94,328	99,796	123,549	37,751	87,000	124,751	153,750	146,000	(7,750)	-5%
	Total Expenses	-	-	179,782	61,376	99,675	161,051	152,221	147,620	(4,601)	-3%
	Net Total For 6740 Races/Triathlon	94,328	99,796	(56,234)	(23,626)	(12,675)	(36,301)	1,529	(1,620)	(3,149)	
	6800 Daycare - Aquatics & Fitness										
	Charge for Service Revenues	12,888	14,827	11,129	6,769	7,500	14,269	15,000	18,000	3,000	20%
	Personnel Expenses	39,630	40,987	44,649	30,130	33,305	63,435	55,231	60,910	5,679	10%
	Operations & Maintenance Expenses	876	1,205	948	1,819	370	2,189	2,125	2,200	75	4%
	Total Revenues	12,888	14,827	11,129	6,769	7,500	14,269	15,000	18,000	3,000	20%
	Total Expenses	40,506	42,192	45,597	31,949	33,675	65,624	57,356	63,110	5,754	10%
	Net Total For 6800 Daycare - Aquatics & Fitness	(27,618)	(27,365)	(34,468)	(25,180)	(26,175)	(51,355)	(42,356)	(45,110)	(2,754)	
	Aquatics/Fitness/Events Total Revenues	2,485,110	2,722,874	2,973,304	1,603,849	1,510,950	3,114,799	3,133,200	3,224,875	91,675	3%
	Aquatics/Fitness/Events Total Expenses	3,010,348	2,753,739	3,425,085	1,485,808	2,128,029	3,613,849	3,320,145	3,662,546	342,401	10%
	Aquatics/Fitness/Events Net Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(617,079)	(499,050)	(186,945)	(437,671)	(250,726)	134%

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	Proposed Increase or (Decrease)	% change
Recreation Department											
	7000 Recreation - General										
	Miscellaneous Operating Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500	-	0%
	Personnel Expenses	414,487	427,446	18,956	9,777	15,350	25,127	25,633	25,643	10	0%
	Operations & Maintenance Expenses	157,922	178,749	79,794	25,268	64,093	89,361	86,950	91,850	4,900	6%
	Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	-	-	1,266	876	1,000	1,876	2,500	2,500	-	0%
	Total Expenses	572,408	606,195	98,750	35,044	79,443	114,487	112,583	117,493	4,910	4%
Net Total For 7000 Recreation - General		(572,408)	(606,195)	(97,484)	(34,169)	(78,443)	(112,612)	(110,083)	(114,993)	(4,910)	
	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	8,000	4%
	Sponsorship & Donation Revenues	-	-	1,600	-	1,000	1,000	2,000	1,000	(1,000)	-50%
	Personnel Expenses	29,362	51,922	118,948	65,975	66,350	132,325	127,365	131,714	4,349	3%
	Operations & Maintenance Expenses	57,384	54,929	55,371	30,704	28,075	58,779	60,125	60,150	25	0%
	Total Revenues	204,516	200,842	159,318	104,555	85,000	189,555	188,000	195,000	7,000	4%
	Total Expenses	86,746	106,851	174,319	96,679	94,425	191,104	187,490	191,864	4,374	2%
Net Total For 7110 Team Sports Youth -Jr Jazz		117,769	93,991	(15,001)	7,876	(9,425)	(1,549)	510	3,136	2,626	
	7115 Team Sports Youth Jr Jazz										
	Charge for Service Revenues	-	-	37,725	21,740	25,000	46,740	74,000	60,000	(14,000)	-19%
	Personnel Expenses	-	-	78,733	30,508	33,070	63,578	71,921	58,101	(13,820)	-19%
	Operations & Maintenance Expenses	-	-	6,307	968	25	993	2,000	1,550	(450)	-23%
	Total Revenues	-	-	37,725	21,740	25,000	46,740	74,000	60,000	(14,000)	-19%
	Total Expenses	-	-	85,040	31,476	33,095	64,571	73,921	59,651	(14,270)	-19%
Net Total For 7115 Team Sports Youth Jr Jazz		-	-	(47,315)	(9,736)	(8,095)	(17,831)	79	349	270	
	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	14,000	16%
	Sponsorship & Donation Revenues	19,000	18,425	14,000	12,000	(1,000)	11,000	15,000	10,000	(5,000)	-33%
	Personnel Expenses	-	-	41,307	29,184	32,445	61,629	60,187	67,302	7,115	12%
	Operations & Maintenance Expenses	-	-	25,632	19,233	12,060	31,293	28,250	31,125	2,875	10%
	Total Revenues	257,158	262,327	93,783	107,765	700	108,465	100,000	109,000	9,000	9%
	Total Expenses	-	-	66,939	48,417	44,505	92,922	88,437	98,427	9,990	11%
Net Total For 7120 Team Sports Youth - Soccer		257,158	262,327	26,845	59,348	(43,805)	15,543	11,563	10,573	(990)	
	7130 Team Sports Youth Flag Football										
	Charge for Service Revenues	-	-	80,466	100,040	(900)	99,140	83,000	105,000	22,000	27%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	2,000	1,000	(1,000)	-50%
	Personnel Expenses	-	-	43,459	30,432	31,260	61,692	53,566	62,178	8,612	16%
	Operations & Maintenance Expenses	-	-	30,973	22,846	14,525	37,371	31,030	39,290	8,260	27%
	Total Revenues	-	-	80,466	100,040	(900)	99,140	85,000	106,000	21,000	25%

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	Proposed Increase or (Decrease)	% change
	Total Expenses	-	-	74,432	53,278	45,785	99,063	84,596	101,468	16,872	20%
Net Total For 7130 Team Sports Youth Flag Football		-	-	6,034	46,762	(46,685)	77	404	4,532	4,128	
	7140 Team Sports Youth Spring Baseball										
	Charge for Service Revenues	-	-	20,076	25,149	-	25,149	23,000	25,500	2,500	11%
	Sponsorship & Donation Revenues	-	-	-	2,000	-	2,000	2,000	2,000	-	0%
	Merchandise and Concessions Revenues	847	1,036	-	769	-	769	500	1,000	500	100%
	Personnel Expenses	-	-	17,687	15,766	4,620	20,386	15,978	17,837	1,859	12%
	Operations & Maintenance Expenses	1,354	-	7,300	7,569	15	7,584	8,715	8,525	(190)	-2%
	Total Revenues	847	1,036	20,076	27,918	-	27,918	25,500	28,500	3,000	12%
	Total Expenses	1,354	-	24,986	23,335	4,635	27,970	24,693	26,362	1,669	7%
Total For 7140 Team Sports Youth Spring Baseball		(508)	1,036	(4,910)	4,583	(4,635)	(52)	807	2,138	1,331	
	7150 Team Sports Youth Summer Baseball										
	Charge for Service Revenues	-	-	11,844	13,334	-	13,334	13,000	14,000	1,000	8%
	Sponsorship & Donation Revenues	-	-	-	3,000	-	3,000	1,000	2,000	1,000	100%
	Merchandise and Concessions Revenues	-	-	503	809	253	1,062	1,000	1,200	200	20%
	Personnel Expenses	-	-	11,014	6,761	5,423	12,184	10,094	10,959	865	9%
	Operations & Maintenance Expenses	-	-	3,212	4,644	547	5,191	4,260	5,325	1,065	25%
	Total Revenues	-	-	12,347	17,143	253	17,396	15,000	17,200	2,200	15%
	Total Expenses	-	-	14,226	11,405	5,970	17,375	14,354	16,284	1,930	13%
Total For 7150 Team Sports Youth Summer Baseball		-	-	(1,879)	5,737	(5,717)	20	646	916	270	
	7160 Team Sports Youth Volleyball										
	Charge for Service Revenues	-	-	32,852	35,213	1,425	36,638	35,000	38,000	3,000	9%
	Sponsorship & Donation Revenues	-	-	3,000	-	1,000	1,000	4,000	2,000	(2,000)	-50%
	Personnel Expenses	-	-	23,848	14,151	16,372	30,523	29,173	32,129	2,956	10%
	Operations & Maintenance Expenses	-	-	10,050	4,298	2,310	6,608	9,500	6,520	(2,980)	-31%
	Total Revenues	-	-	35,852	35,213	2,425	37,638	39,000	40,000	1,000	3%
	Total Expenses	-	-	33,898	18,449	18,682	37,131	38,673	38,649	(24)	0%
Net Total For 7160 Team Sports Youth Volleyball		-	-	1,954	16,764	(16,257)	507	327	1,351	1,024	
	7210 Team Sports Adult Men's Basketball										
	Charge for Service Revenues	-	-	15,468	5,718	5,800	11,518	33,250	26,250	(7,000)	-21%
	Personnel Expenses	-	-	28,075	9,885	11,453	21,338	30,811	29,073	(1,738)	-6%
	Operations & Maintenance Expenses	-	-	1,155	456	407	863	1,525	1,025	(500)	-33%
	Total Revenues	-	-	15,468	5,718	5,800	11,518	33,250	26,250	(7,000)	-21%
	Total Expenses	-	-	29,230	10,342	11,860	22,202	32,336	30,098	(2,238)	-7%
Total For 7210 Team Sports Adult Men's Basketball		-	-	(13,762)	(4,624)	(6,060)	(10,684)	914	(3,848)	(4,762)	
	7211 Team Sports Adult Women Basketball										
	Charge for Service Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Personnel Expenses	-	-	8	-	-	-	-	-	-	#DIV/0!

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	Proposed Increase or (Decrease)	% change
	Operations & Maintenance Expenses	-	-	1,051	-	-	-	-	-	-	#DIV/0!
	Total Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Expenses	-	-	1,059	-	-	-	-	-	-	#DIV/0!
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	(1,200)	-13%
	Personnel Expenses	-	-	5,461	2,291	3,569	5,860	6,498	6,078	(420)	-6%
	Operations & Maintenance Expenses	-	-	2,415	931	2,000	2,931	2,700	3,250	550	20%
	Total Revenues	-	-	3,486	3,668	-	3,668	9,200	8,000	(1,200)	-13%
	Total Expenses	-	-	7,876	3,223	5,569	8,792	9,198	9,328	130	1%
Net Total For 7220 Team Sports Adult Mens Softball		-	-	(4,390)	445	(5,569)	(5,124)	2	(1,328)	(1,330)	
	7230 Team Sports Adult Coed Softball										
	Charge for Service Revenues	-	-	4,600	-	-	-	9,200	8,000	(1,200)	-13%
	Personnel Expenses	-	-	6,588	1,392	-	1,392	6,334	5,909	(425)	-7%
	Operations & Maintenance Expenses	-	-	2,101	503	-	503	2,850	2,750	(100)	-4%
	Total Revenues	-	-	4,600	-	-	-	9,200	8,000	(1,200)	-13%
	Total Expenses	-	-	8,689	1,895	-	1,895	9,184	8,659	(525)	-6%
Net Total For 7230 Team Sports Adult Coed Softball		-	-	(4,089)	(1,895)	-	(1,895)	16	(659)	(675)	
	7240 Team Sports Adult Women Volleyball										
	Charge for Service Revenues	-	-	4,264	25	-	25	11,600	-	(11,600)	-100%
	Personnel Expenses	-	-	11,159	3,819	-	3,819	10,896	-	(10,896)	-100%
	Operations & Maintenance Expenses	-	-	593	308	-	308	600	-	(600)	-100%
	Total Revenues	-	-	4,264	25	-	25	11,600	-	(11,600)	-100%
	Total Expenses	-	-	11,752	4,126	-	4,126	11,496	-	(11,496)	-100%
otal For 7240 Team Sports Adult Women Volleyball		-	-	(7,488)	(4,101)	-	(4,101)	104	-	(104)	
	7300 Adaptive Sports										
	Charge for Service Revenues	1,596	696	303	600	800	1,400	2,000	2,000	-	0%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	500	500	-	0%
	Personnel Expenses	-	-	2,589	1,238	1,542	2,780	2,823	2,827	4	0%
	Operations & Maintenance Expenses	-	-	144	3	-	3	200	-	(200)	-100%
	Total Revenues	1,596	696	303	600	800	1,400	2,500	2,500	-	0%
	Total Expenses	-	-	2,732	1,242	1,542	2,784	3,023	2,827	(196)	-6%
Net Total For 7300 Adaptive Sports		1,596	696	(2,429)	(642)	(742)	(1,384)	(523)	(327)	196	
	7410 Pickleball Camp										
	Charge for Service Revenues	32,118	33,741	9,008	15,644	219	15,863	13,000	16,500	3,500	27%
	Personnel Expenses	-	-	19,223	5,823	10,291	16,114	16,241	19,407	3,166	19%
	Operations & Maintenance Expenses	-	-	135	18	29	47	540	280	(260)	-48%
	Total Revenues	32,118	33,741	9,008	15,644	219	15,863	13,000	16,500	3,500	27%

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	Proposed Increase or (Decrease)	% change
	Total Expenses	-	-	19,358	5,842	10,320	16,162	16,781	19,687	2,906	17%
	Net Total For 7410 Pickleball Camp	32,118	33,741	(10,350)	9,802	(10,101)	(299)	(3,781)	(3,187)	594	
	7420 Tennis Camp										
	Charge for Service Revenues	-	-	12,478	18,936	987	19,923	18,000	20,000	2,000	11%
	Personnel Expenses	-	-	24,940	8,874	17,234	26,108	22,244	24,922	2,678	12%
	Operations & Maintenance Expenses	-	-	263	17	85	102	540	300	(240)	-44%
	Total Revenues	-	-	12,478	18,936	987	19,923	18,000	20,000	2,000	11%
	Total Expenses	-	-	25,203	8,891	17,319	26,210	22,784	25,222	2,438	11%
	Net Total For 7420 Tennis Camp	-	-	(12,725)	10,045	(16,332)	(6,287)	(4,784)	(5,222)	(438)	
	7430 Sports and Fitness Camp										
	Charge for Service Revenues	-	-	6,719	7,648	(84)	7,564	10,500	9,500	(1,000)	-10%
	Personnel Expenses	-	-	15,914	5,608	9,002	14,610	15,688	16,032	344	2%
	Operations & Maintenance Expenses	-	-	252	6	10	16	330	280	(50)	-15%
	Total Revenues	-	-	6,719	7,648	(84)	7,564	10,500	9,500	(1,000)	-10%
	Total Expenses	-	-	16,167	5,613	9,012	14,625	16,018	16,312	294	2%
	Net Total For 7430 Sports and Fitness Camp	-	-	(9,448)	2,034	(9,096)	(7,062)	(5,518)	(6,812)	(1,294)	
	Recreation Total Revenues	496,235	498,642	497,158	467,488	121,200	588,688	636,250	648,950	12,700	2%
	Recreation Total Expenses	660,509	713,046	694,654	359,257	382,162	741,419	745,567	762,331	16,764	2%
	Recreation Net Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(260,962)	(152,732)	(109,317)	(113,381)	(4,064)	4%

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	Proposed Increase or (Decrease)	% change
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	13,200	4%
	Merchandise and Concessions Revenues	79,045	406	549	23	-	23	2,500	-	(2,500)	-100%
	Miscellaneous Operating Revenues	66,274	69,860	75,864	32,428	43,700	76,128	83,500	79,750	(3,750)	-4%
	Personnel Expenses	577,176	588,997	295,052	125,762	178,900	304,662	292,295	325,855	33,560	11%
	Operations & Maintenance Expenses	295,403	263,952	198,907	50,545	151,750	202,295	203,000	208,000	5,000	2%
	Capital Expenses	-	-	-	220,704	-	220,704	210,000	45,000	(165,000)	-79%
	Total Revenues	439,844	387,679	422,239	209,932	232,700	442,632	450,300	457,250	6,950	2%
	Total Expenses	872,579	852,949	493,959	397,010	330,650	727,660	705,295	578,855	(126,440)	-18%
Total For 8000 Ice Rink Facility - General Operation		(432,735)	(465,270)	(71,720)	(187,078)	(97,950)	(285,028)	(254,995)	(121,605)	133,390	
	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	20,000	10%
	Personnel Expenses	-	-	37,878	17,466	24,112	38,455	33,925	47,324	13,399	39%
	Operations & Maintenance Expenses	-	-	407	41	15	56	25	125	100	400%
	Total Revenues	154,785	197,333	182,037	83,387	127,000	210,387	200,000	220,000	20,000	10%
	Total Expenses	-	-	38,285	17,507	24,127	38,510	33,950	47,449	13,499	40%
Net Total For 8110 Ice Rink Rentals - Hockey		154,785	197,333	143,752	65,880	102,873	171,876	166,050	172,551	6,501	
	8120 Ice Rink Rentals -Figure Skating										
	Charge for Service Revenues	-	-	12,244	5,009	12,000	17,009	20,000	20,000	-	0%
	Personnel Expenses	-	-	2,244	878	2,357	3,235	3,249	3,290	41	1%
	Operations & Maintenance Expenses	-	-	4	2	8	10	10	10	-	0%
	Total Revenues	-	-	12,244	5,009	12,000	17,009	20,000	20,000	-	0%
	Total Expenses	-	-	2,249	880	2,365	3,245	3,259	3,300	41	1%
Net Total For 8120 Ice Rink Rentals -Figure Skating		-	-	9,995	4,129	9,635	13,764	16,741	16,700	(41)	
	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	250	5%
	Personnel Expenses	-	-	4,378	4,929	(525)	4,404	4,723	4,848	125	3%
	Operations & Maintenance Expenses	-	-	217	4	10	14	25	25	-	0%
	Total Revenues	3,100	3,070	2,385	2,133	1,500	3,633	4,750	5,000	250	5%
	Total Expenses	-	-	4,594	4,933	(515)	4,418	4,748	4,873	125	3%
Net Total For 8130 Ice Rink Rentals - Full Rink		3,100	3,070	(2,209)	(2,800)	2,015	(785)	2	127	125	
	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	500	9%
	Personnel Expenses	-	-	1,041	489	623	1,112	1,112	1,143	31	3%
	Operations & Maintenance Expenses	-	-	4	2	10	12	10	20	10	100%
	Total Revenues	4,420	6,680	5,100	2,210	3,300	5,510	5,500	6,000	500	9%
	Total Expenses	-	-	1,045	491	633	1,124	1,122	1,163	41	4%

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	Proposed Increase or (Decrease)	% change
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	459	
	8200 Learn to Skate										
	Charge for Service Revenues	59,942	58,732	45,342	28,832	32,000	60,832	60,000	65,000	5,000	8%
	Personnel Expenses	-	-	25,334	13,425	15,431	28,856	26,717	31,341	4,624	17%
	Operations & Maintenance Expenses	-	-	1,507	565	1,015	1,580	1,515	1,530	15	1%
	Total Revenues	59,942	58,732	45,342	28,832	32,000	60,832	60,000	65,000	5,000	8%
	Total Expenses	-	-	26,841	13,991	16,446	30,437	28,232	32,871	4,639	16%
	Net Total For 8200 Learn to Skate	59,942	58,732	18,501	14,841	15,554	30,395	31,768	32,129	361	
	8300 Freestyle Sessions										
	Charge for Service Revenues	58,928	58,265	39,792	21,045	27,000	48,045	52,000	53,000	1,000	2%
	Personnel Expenses	-	-	36,475	11,771	20,430	32,201	35,575	34,503	(1,072)	-3%
	Operations & Maintenance Expenses	-	-	161	13	220	233	535	535	-	0%
	Total Revenues	58,928	58,265	39,792	21,045	27,000	48,045	52,000	53,000	1,000	2%
	Total Expenses	-	-	36,636	11,784	20,650	32,434	36,110	35,038	(1,072)	-3%
	Net Total For 8300 Freestyle Sessions	58,928	58,265	3,157	9,261	6,350	15,611	15,890	17,962	2,072	
	8400 Ice Ribbon Facility										
	Charge for Service Revenues	104,276	121,384	127,446	64,250	78,000	142,250	140,000	142,500	2,500	2%
	Merchandise and Concessions Revenues	28	5	-	-	-	-	250	-	(250)	-100%
	Personnel Expenses	34,595	36,894	78,705	40,971	35,184	76,155	71,933	80,205	8,272	11%
	Operations & Maintenance Expenses	33,140	25,205	28,768	15,644	14,295	29,939	29,000	32,840	3,840	13%
	Total Revenues	104,304	121,388	127,446	64,250	78,000	142,250	140,250	142,500	2,250	2%
	Total Expenses	67,736	62,099	107,473	56,616	49,479	106,095	100,933	113,045	12,112	12%
	Net Total For 8400 Ice Ribbon Facility	36,568	59,289	19,973	7,634	28,521	36,155	39,317	29,455	(9,862)	
	8700 Special Events - Ice										
	Charge for Service Revenues	2,298	1,969	-	-	-	-	-	-	-	#DIV/0!
	Sponsorship & Donation Revenues	-	-	-	-	5,000	5,000	5,000	10,000	5,000	100%
	Personnel Expenses	-	-	698	-	-	-	-	-	-	#DIV/0!
	Operations & Maintenance Expenses	399	7	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	2,298	1,969	-	-	5,000	5,000	5,000	10,000	5,000	100%
	Total Expenses	399	7	698	-	-	-	-	-	-	#DIV/0!
	Net Total For 8700 Special Events - Ice	1,898	1,963	(698)	-	5,000	5,000	5,000	10,000	5,000	
	8800 Daycare-Ice										
	Charge for Service Revenues	-	-	1,964	1,194	1,200	2,394	2,500	3,500	1,000	40%
	Personnel Expenses	-	-	5,931	4,424	4,640	9,064	7,596	8,687	1,091	14%
	Operations & Maintenance Expenses	-	-	254	370	-	370	375	400	25	7%
	Total Revenues	-	-	1,964	1,194	1,200	2,394	2,500	3,500	1,000	40%
	Total Expenses	-	-	6,184	4,793	4,640	9,433	7,971	9,087	1,116	14%
	Net Total For 8800 Daycare-Ice	-	-	(4,221)	(3,599)	(3,440)	(7,039)	(5,471)	(5,587)	(116)	

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	Proposed Increase or (Decrease)	% change
	Ice Total Revenues	827,619	835,116	838,549	417,991	519,700	937,691	940,300	982,250	41,950	4%
	Ice Total Expenses	940,713	915,055	717,964	508,004	448,475	953,356	921,620	825,681	(95,939)	-10%
	Ice Net Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	71,225	(15,665)	18,680	156,569	137,889	738%

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	Proposed Increase or (Decrease)	% change
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	122,600	7%
	Charge for Service Revenues	21,045	30,077	32,101	9,801	20,000	29,801	25,000	31,000	6,000	24%
	Miscellaneous Revenues	123,872	290,057	271,906	122,715	130,000	252,715	217,000	224,000	7,000	3%
	Personnel Expenses	-	-	183,718	94,347	117,125	211,472	215,893	226,548	10,655	5%
	Operations & Maintenance Expenses	1,540,173	1,706,325	1,874,841	621,645	1,230,550	1,852,195	1,123,600	1,374,150	250,550	22%
	Capital Expenses	764,782	(36,340)	80,247	9,697	157,000	166,697	188,000	155,000	(33,000)	-18%
	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	135,600	7%
	Total Expenses	2,304,955	1,669,985	2,138,806	725,689	1,504,675	2,230,364	1,527,493	1,755,698	228,205	15%
	Net Total For 9000 General Operating	(1,001,000)	(164,174)	4,366	(484,362)	418,325	(66,037)	544,293	451,688	(92,605)	
	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	-	(1,247,791)	-100%
	Operations & Maintenance Expenses	425	500	500	550	-	550	500	500	-	0%
	Debt Service Expenses	151,517	95,017	94,214	(25,292)	91,509	66,217	1,256,217	-	(1,256,217)	-100%
	Total Revenues	1,142,895	1,105,746	1,244,810	69,307	1,173,000	1,242,307	1,247,791	-	(1,247,791)	-100%
	Total Expenses	151,942	95,517	94,714	(24,742)	91,509	66,767	1,256,717	500	(1,256,217)	-100%
	Net Total For 9100 Debt Serivce	990,953	1,010,230	1,150,096	94,049	1,081,491	1,175,540	(8,926)	(500)	8,426	
	9200 Maintenance										
	Personnel Expenses	261,229	279,630	106,331	48,731	60,758	109,489	108,047	113,061	5,014	5%
	Operations & Maintenance Expenses	120,836	119,412	19,903	7,870	12,850	20,720	22,400	24,050	1,650	7%
	Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues										#DIV/0!
	Total Expenses	382,065	399,043	126,234	56,600	73,608	130,208	130,447	137,111	6,664	5%
	Net Total For 9200 Maintenance	(382,065)	(399,043)	(126,234)	(56,600)	(73,608)	(130,208)	(130,447)	(137,111)	(6,664)	
	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	(1,112,191)	
	General Operations Total Expenses	2,838,962	2,164,544	2,359,755	757,547	1,669,792	2,427,339	2,914,657	1,893,309	(1,021,348)	
	General Operations Net Surplus/(Deficit)	(392,112)	447,014	1,028,227	(446,914)	1,426,208	979,294	404,920	314,077	(90,843)	-22%
Grand Total Revenues		6,255,813	6,668,189	7,696,993	2,799,961	5,247,850	8,047,811	8,029,327	7,063,461	(965,866)	
Grand Total Expenses		7,450,532	6,546,384	7,197,458	3,110,617	4,628,458	7,735,964	7,901,989	7,143,867	(758,122)	
	Net Surplus or (Deficit) - Addition or (Use) of Reserves	(1,194,719)	121,805	499,535	(310,656)	619,392	311,848	127,338	(80,406)	(207,744)	
	Check figure to detailed tab	-	(0)	-	-	-	-	-	1,000		