

South Davis Recreation District
Board Meeting
November 10th, 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 November 2025's Employee of the Month
4. Approval of October 13th, 2025 Board Meeting Minutes
5. Review and Approval of Expenditures/Financial Statement Review for October 2025 Reports
6. Update on School District Conversations
7. Executive Director Report
8. Membership Report
9. Memo on Purchase of Fitness Equipment
10. Update on Potential Future Project Costs
11. Discussion on 2026 Budget
12. Action on Resolution #2025-06 Adopting FY 2025 Tentative Budget
13. Next Board Meeting – **December 8th, 2025**
14. Adjourn

October 13th, 2025 at 5:30 p.m.

Councilmember Kate Bradshaw, Bountiful City
Councilmember Dell Butterfield, West Bountiful City
Councilmember Suzette Jackson, North Salt Lake City **arrived at 5:41pm*
John Norman, Board Appointed Representative
Brett Steadman, Board Appointed Representative
Councilmember Spencer Summerhays, Centerville City

Tif Miller, Executive Director
Mary Gadd, Office Manager
Tyson Beck, District Clerk

Jayne Blakesley, District Attorney
Tom Lund, Maintenance Supervisor
Kade Huff, Recreation Specialist

Ron Mortensen (Bountiful), Mark Turner (Centerville)
Agenda items were taken out of order

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

Ron Mortensen posed questions on who owns the ice ribbon, what is the District's responsibility to repairs and maintenance of those facilities, what impact the ribbon has had on the Center's public skating revenues, and if the District is subsidizing the operations of the Ice Ribbon.

Mr. Miller recognized Simon Seiger as the employee of the month.

Minutes of the Administrative Control Board Meeting held on September 8th, 2025, was approved on a motion made by Mr. Norman, and was seconded by Mr. Steadman. Board Members Bradshaw, Butterfield, Norman, Steadman and Summerhays voted “aye.”

- B&B Specialties, LLC (#28) - \$372.50 for mirrors in the aquatic locker rooms
- 552Interstate Fire Sales & Service (#51) - \$733.60 for inspection on fire extinguishers
- Town & Country Flooring Company (#57) - \$17,999.00 for ice rink flooring

- Welmar Recreational Products (#58) - \$538.00 for various ice rink parts
- Intermountain Concrete Specialties (#68) – 1,119.96 for sealing the pool concrete deck
- Red Wave Franchising (#89) - \$4,596.00 for window cleaning
- Pink Sunshine Resurfacing (#104) - \$20,234.00 for a gel coat on the yellow waterslide
- Rumsey Hardwood (#110) - \$1,901.90 for resurfacing fitness studio and racquetball courts

**Councilmember Jackson arrived at 5:41 p.m.*

Total expenditures of \$487,610.74 for the period of September 1, 2025, to September 30, 2025, was approved on a motion made by Councilmember Bradshaw, and seconded by Councilmember Butterfield. Board Members Bradshaw, Butterfield, Jackson, Norman, Steadman and Summerhays voted “aye.”

During the review of the financial statement board members focused on the adult softball program. Mr. Miller stated that there were fewer teams that participated in the league than the previous year so staff is keeping the program under review. When asked what the expenses are for the program, Mr. Miller answered the main expense is wages as it includes both part-time and full-time employees.

PUBLIC HEARING ON NEW AND UPDATED FEES

Mr. Miller reviewed the following fees; a \$10 late registration fee, increasing the refund fee to \$10, age group swim team increasing \$10 per person, increasing swim lessons and masters team by \$1, increasing instructional league basketball by \$5, decreasing youth competition basketball to \$750 for a team, moving adult men’s basketball to a \$750 team fee and not an individual price, increasing youth soccer and flag football by \$1 per person, spring baseball increasing \$2 per person, increasing triathlon registrations by \$10, and creating a prime hour ice rink rental at \$225 per hour.

The board discussed the youth competition basketball fee but held off approving any fees until upcoming budget discussions were had.

At 6:22 p.m. Chairman Summerhays opened the hearing for public comment. There were no comments received. At 6:23 p.m. Chairman Summerhays closed the public hearing and postponed any action on the resolution until further discussion.

UPDATE ON SCHOOL DISTRICT CONVERSATIONS AND DISCUSSION ON POSSIBLE FEES

Mr. Miller reported that the sub-committee met with Davis School District officials and received the estimated costs of operations and maintenance on facilities used by the District. Chairman Summerhays added that they seemed to not like the annual calculation based on swimmer usage and would rather see a set dollar amount. While the sub-committee provided the calculations and the back-up to how they arrived at the amounts, Davis School District did not have that level of detail and they had facilities that are not used and were missing ones that are used by the District.

Mr. Miller noted that there was no discussion about any donation for facility updates or the bantam basketball league.

95
96 **ICE RIBBON CHILLER REPAIR**
97

98 Mr. Miller explained that the District operates the ice ribbon during the winter season but
99 Bountiful City owns the facility, the interlocal agreement is written that the District is responsible for
100 the operations and maintenance of the facility but that capital repairs or projects are split in half with
101 Bountiful City. He noted that the revenue is the Districts and it has its own budget line for expenses
102 and revenues and believes that having the ribbon helps relieve heavily attended public ice sessions at
103 the facility.
104

105 Mr. Miller explained that after opening the ribbon it was noticed that the chiller wasn't
106 operating properly, maintenance was called in several times and they replaced a few parts, but he
107 believes it has never been in good working condition. Working through Mr. Blakesley a letter was
108 sent to Trane, and they have yet to respond. Mr. Miller recommended that a replacement should take
109 place prior to opening. Chairman Summerhays added to continue pursuing legal routes as well. Mr.
110 Miller would make the purchase as an emergency maintenance purchase, approximately \$20,000
111 shared with Bountiful City, and there were no concerns from the Board.
112

113 **DISCUSSION ON 2026 BUDGET**
114

115 Tyson Beck presented two budgeting options to the board members; one that budgets on a
116 depreciation expense and one that is based on debt principal payments. He explained there are pros
117 and cons to both, but the net deficit can swing from \$1,200,000 to \$80,000, depending on the chosen
118 method. Members preferred the bond principal payment option as it stays consistent with the budget
119 history of the District, the cash outflow method is transparent, and the large deficit is explainable to
120 the public.
121

122 Mr. Miller reviewed an option where a new budget line is added for general recreation
123 expenses and select full-time employee allocations would be moved into this new account. Mr. Miller
124 explained it would be consistent with the same budget line that is present in the aquatic and ice
125 departments. The staff who work with the programs directly would still be allocated into the specific
126 programs and those staff who serve a more administrative role would go into the general expense
127 line. Mr. Beck added that the reason aquatic and ice have a general expense line is because there are
128 memberships and general admissions being paid for those activities. Board members discussed staff
129 allocations and how to reflect them in the budget and gave directions to maintain the current
130 structure.
131

132 **ACTION ON RESOLUTION 2025-05 ADOPTING NEW AND UPDATED FEES**
133

134 Reviewing the youth competition basketball fee, Mr. Miller talked about the youth
135 competition basketball fee and suggested the fee of \$825 as the lowest point, without removing the
136 staff allocations. Kade Huff commented that while he understands the reasoning behind the increase,
137 that a 37% increase was a factor in the loss of registrations and noted that maybe the program
138 shouldn't be called competition. Mr. Steadman suggested offering an early registration discount.
139

140 Councilmember Bradshaw made a motion to approve resolution 2025-05 adopting fees as
141 presented except changing youth competition basketball to \$825. Councilmember Bradshaw would
142 defer to staff in allowing any discounts. Mr. Steadman seconded the motion. Board Members

143 discussed the loss of participants to the basketball program.
144

145 Chairman Summerhays called for a roll call vote. Board Members Bradshaw, Butterfield,
146 Summerhays, Norman, Steadman, and Jackson voted “aye.”
147

148 **DISTRICT 2026 TAX INCREASE NOTICING REQUIREMENTS FOR THE LEGISLATIVE**
149 **BODY OF EACH DISTRICT CITY**
150

151 Mr. Blakesley informed board members that once a tentative budget is adopted that includes a
152 property tax increase that those who are appointed by their city councils will need to report it back to
153 their respective councils. Mr. Blakesley stated there are specific things they will need to include to
154 their councils but he will send them a written summary that includes those dates.
155

156 **EXECUTIVE DIRECTOR REPORT**
157

158 Mr. Miller reviewed that cameras in the ice rink for streaming were installed weeks ago.
159

160 **MEMBERSHIP REPORT**
161

162 September is a typically slow month for sales with the pool closure.
163

164 **CLOSED SESSION**
165

166 No closed session was had.
167

168 **ADJOURNMENT**
169

170 Next meeting is November 10th, 2025.
171

172 At 8:45 p.m. Councilmember Butterfield made a motion to adjourn the meeting.

SOUTH DAVIS RECREATION DISTRICT
Cash Disbursements Submitted For Approval
For the Period Oct 1-31, 2025

AGENDA ITEM # _____

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
<u>Payroll & Electronic Disbursements:</u>				
1 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 9/20/2025	ACH	10/1/2025	6,632.33
2 US BANK	EPAYMENT FOR SEP 2025 CREDIT CARD BILL	ACH	10/9/2025	4,891.52
3 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 10/4/2025	20707-20719	10/10/2025	1,295.43
4 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 10/4/2025	ACH	10/10/2025	85,571.00
5 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 10/4/2025	EFTPS	10/10/2025	19,508.50
6 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 10/4/2025	ACH	10/21/2025	6,335.95
7 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 10/18/2025	20720-20738	10/24/2025	3,583.06
8 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE10/4/2025	ACH	10/24/2021	81,823.89
9 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 10/4/2025	EFTPS	10/24/2025	19,405.37
10 STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR JUL SALES	ACH	10/28/2025	9,700.88
11 CREDIT CARD PROCESSORS (BANKCARD & FIRSTFUND)	SEP 2025 CREDIT CARD FEES	ACH	10/31/2025	5,604.27
12 US BANK	PAYMENT FOR SEP 2025 BANK ANALYSIS FEE	ACH	10/31/2025	685.60
<u>Accounts Payable Check Disbursements:</u>				
13 ACE RECYCLING AND DISPOSAL, INC	Recycling Can	81367	10/6/2025	98.12
14 BLOMQUIST HALE CONSULTING GROUP	EAC coverage	81368	10/6/2025	400.00
15 BOUNTIFUL CITY	Service Contract and Fuel for Sept. 2025	81369	10/6/2025	21,349.04
16 CALIBER CLEANING SERVICES LLC	Janitorial Cleaning for Oct. 2025	81370	10/6/2025	9,640.00
17 CARPENTER PAPER CO.	Misc. Supplies	81371	10/6/2025	2,487.09
18 C E M MAINTENANCE INC	Misc. Parts/Supplies	81372	10/6/2025	1,105.18
19 CINTAS CORP	Mats	81373	10/6/2025	26.30
20 COMCAST CABLE	Cable Account	81374	10/6/2025	87.40
21 FIRETROL PROTECTION SYSTEMS, INC.	Fire Alarm Monitoring	81375	10/6/2025	119.85
22 FW SPECIALTIES, LLC	Epoxy Floors for South Davis Rec	81376	10/6/2025	84,803.00
23 GRAINGER, INC.	Misc. Parts/Supplies	81377	10/6/2025	271.07
24 M-ONE SPECIALTIES, INC.	Misc. Parts/Supplies	81378	10/6/2025	542.21
25 MOTION INDUSTRIES, INC.	Misc. Parts/Supplies	81379	10/6/2025	77.68
26 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81380	10/6/2025	816.22
27 REVEL MEDIA GROUP, INC	Message Player	81381	10/6/2025	300.00
28 STREAMLINE SOFTWARE, INC.	Software Maintenance	81382	10/6/2025	550.00
29 NUSTREAM, INC.	Misc. Parts/Supplies	81383	10/6/2025	1,134.74
30 SUMMIT ENERGY, LLC	Gas Supply for Sept. 2025	81384	10/6/2025	4,302.85
31 T-MOBILE USA, INC.	Mobile Account	81385	10/6/2025	58.10
32 THATCHER COMPANY, INC	Pool Chlorine and Acid	81386	10/6/2025	7,097.10
33 CAL SPORTS LLC	Basketball Referee Training	81387	10/13/2025	222.00
34 GRITTON & ASSOCIATES, INC.	Pool Heat Exchanger	81388	10/13/2025	2,092.00
35 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/04/2025	81389	10/13/2025	131.24
36 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/04/2025	81390	10/13/2025	239.75

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
37 NATIONAL BENEFIT SERVICES CAFETERIA	PPE 10/04/2025	81391	10/13/2025	818.34
38 OFFICE OF RECOVERY SERVICES	PPE 10/04/2025	81392	10/13/2025	84.42
39 WORKER'S COMPENSATION FUND	OCTOBER 2025 PREMIUM PAYMENT	81393	10/13/2025	1,418.11
40 AMERICAN NATIONAL RED CROSS	CPR/AED training	81394	10/20/2025	37.00
41 UTAH CARENOW URGENT CARE LLC	Drug Testing	81395	10/20/2025	108.00
42 C E M MAINTENANCE INC	Hot tub parts	81396	10/20/2025	1,009.95
43 CINTAS CORP	Mats	81397	10/20/2025	26.30
44 QUESTAR GAS COMPANY	Utlities	81398	10/20/2025	1,586.78
45 ERC WIPING PRODUCTS	Gym Wipes	81399	10/20/2025	1,188.00
46 GRAINGER, INC.	Misc. Parts/Supplies	81400	10/20/2025	211.99
47 HAYES GODFREY BELL, P.C.	Sept. 2025 Legal Fees	81401	10/20/2025	979.00
48 LARSEN ELECTRIC LLC	Lap pool filter electrical	81402	10/20/2025	7,434.00
49 LOYAL PERCH MEDIA LLC	Advertising for Oct-Nov 2025	81403	10/20/2025	300.00
50 NATIONAL BACKGROUND & SCREENING SERVICES LLC	Background Checks	81404	10/20/2025	717.00
51 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81405	10/20/2025	1,329.03
52 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	81406	10/20/2025	322.97
53 POWER ENGINEERING CO., INC.	Rink Cooling Tower	81407	10/20/2025	1,193.92
54 SIMPLY SWIM CAPS, LLC	Swim Caps	81408	10/20/2025	828.00
55 SKI PRO	50% deposit for custom swim caps	81409	10/20/2025	1,824.25
56 STREAMLINE SOFTWARE, INC.	Streamline Flex for Oct. 2025	81410	10/20/2025	550.00
57 THATCHER COMPANY, INC	Pool Acid	81411	10/20/2025	1,488.36
58 UTAH SWIMMING, INC.	Splash Fees	81412	10/20/2025	1,913.75
59 ZACHARY C. ARNOLD	Refund Skating Lessons	81413	10/27/2025	166.00
60 ROSALISE BEAN	Refund Preschool Swim	81414	10/27/2025	18.38
61 BOUNTIFUL CITY	Utilities	81415	10/27/2025	35,412.83
62 CHARLENE BRENKMANN	Refund Swim Lessons	81416	10/27/2025	43.00
63 ERMA BROWN	Refund Jr. Jazz	81417	10/27/2025	71.00
64 JILL CARTER	Refund Skating Lessons	81418	10/27/2025	59.00
65 TOMMY CARTER	Refund Jr. Jazz	81419	10/27/2025	86.00
66 ROSA CHAVEZ	Refund Senior Class	81420	10/27/2025	40.00
67 CINTAS CORP	Mats	81421	10/27/2025	26.30
68 CANDLAND CLARK	Refund Jr. Jazz	81422	10/27/2025	71.00
69 STEPHEN CLEGG	Refund Comp. League/Basketball	81423	10/27/2025	928.00
70 TAMI CLEMENSEN	Refund Jr. Jazz	81424	10/27/2025	66.00
71 COMCAST CABLE	Cable Account	81425	10/27/2025	87.40
72 CRANDALL, JODI	Refund Membership	81426	10/27/2025	139.65
73 MATT EREKSON	Refund Jr. Jazz	81427	10/27/2025	73.00
74 SYDNEY FURSE	Refund Jr. Jazz	81428	10/27/2025	48.00
75 GRAINGER, INC.	Misc. Parts/Supplies	81429	10/27/2025	39.32
76 ADRIENNE GREEN	Refund Jr. Jazz	81430	10/27/2025	81.00
77 BROOKE HEYMAN	Refund Jr. Jazz	81431	10/27/2025	71.00
78 DANIEL JOHNSON	Refund Skating Lessons	81432	10/27/2025	67.00
79 ELIZABETH JONES	Refund Preschool Swim	81433	10/27/2025	28.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
80 LEAH KITZMILLER	Refund Jr. Jazz	81434	10/27/2025	71.00
81 DIEGO OR JENNIFER LOZANO	Refund Swim Lessons	81435	10/27/2025	93.00
82 REBECCA MITCHELL	Refund Jr. Jazz	81436	10/27/2025	81.00
83 NUCO2 INC. AND SUBSIDIARIES	Pool Co2 - Cust # 489312	81437	10/27/2025	1,021.67
84 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	81438	10/27/2025	20.74
85 ANGELA OTTLEY	Refund Summer Swim Meet	81439	10/27/2025	42.84
86 ADRIANA PADILLA	Refund Swim Lessons	81440	10/27/2025	34.00
87 KRISTIN PETERSON	Refund remaining membership	81441	10/27/2025	16.09
88 JOSHUA RANDALL	Refund Membership	81442	10/27/2025	368.06
89 REBECCA SANDERS	Refund Skating Lessons	81443	10/27/2025	155.00
90 TOM SMITH	Refund Jr. Jazz	81444	10/27/2025	76.00
91 HEIDI SPERE	Refund Jr. Jazz	81445	10/27/2025	76.00
92 STANDARD PLUMBING SUPPLY CO.	Misc. Parts/Supplies	81446	10/27/2025	3,250.00
93 DEBRA STOCK	Refund Jr. Jazz	81447	10/27/2025	81.00
94 SUNRISE ENVIRONMENTAL	Stainless steel wipes	81448	10/27/2025	552.36
95 THATCHER COMPANY, INC	Pool Chlorine	81449	10/27/2025	5,905.08
96 CECILE WANNER	Refund Senior Membership	81450	10/27/2025	568.42
97 JASON WEST	Refund Jr. Jazz	81451	10/27/2025	71.00
98 NING ZHAO	Refund Skating Lessons	81452	10/27/2025	67.00
TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.....				<u>\$ 458,530.05</u>

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 9/30/2025		4,439,285
	Increase/(decrease) from previous cash report	(47,082)
Total Restricted and Unrestricted Cash & Investments as of 10/31/2025	\$	4,392,203 *

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.	\$	(282,490)

NOTES:

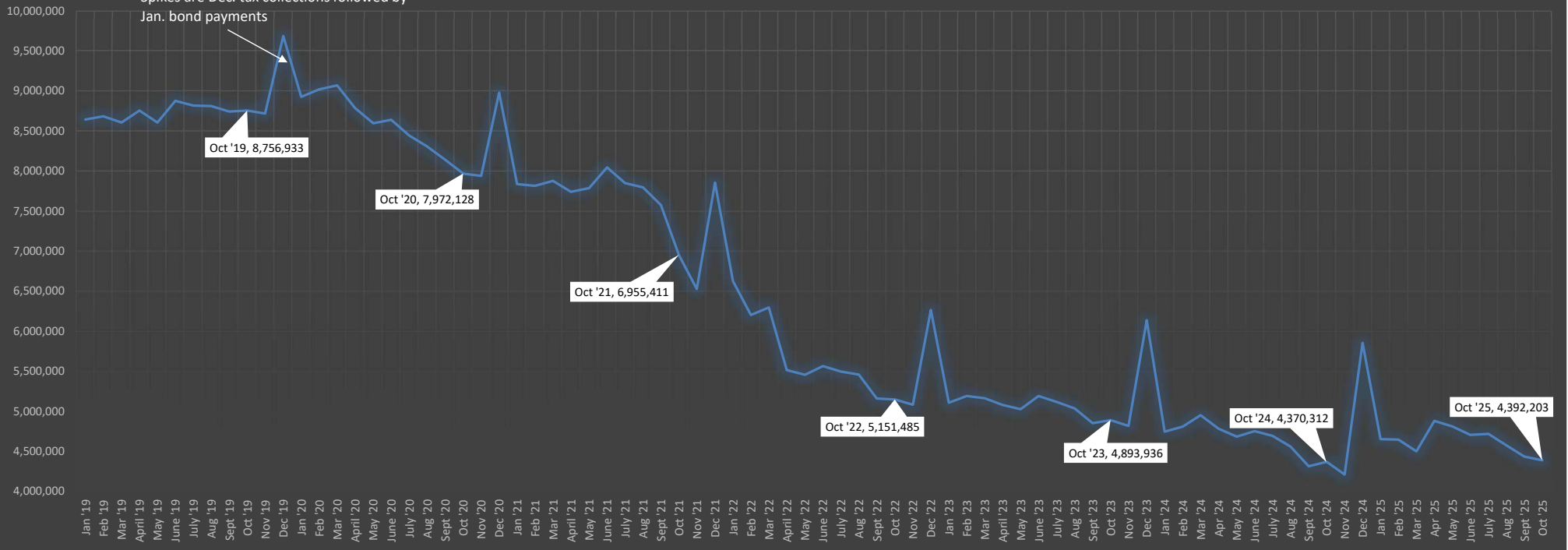
This cash analysis does not consider residual cash surpluses or deficits from future operations. It is just an analysis of current cash balances compared to known cash outflows, reserve requirements, and current-year capital plans.

* 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



SDRD October 2025 Revenues & Expenses by Activity/Program

	Oct. 2025			2025			Oct. 2025		Oct. YTD Net	Activity/P	Activity	Income/
	2025 Budgeted	YTD	%	Budgeted	Oct. 2025 YTD	%	YTD Full-		Income/	rogram	participati	(loss) per
	Revenues	Revenues	Earned	Expenses	Expenses	Spent	Time Exp		(loss)	Status	on #'s	capita
6000 Aquatics & Fitness - Gene	\$ 2,182,000	\$ 1,765,840	81%	\$ 2,247,334	\$ 1,662,982	74%	\$ 386,421	\$ 102,857	Ongoing		N/A	
6110 Group Swim Lessons	215,000	196,539	91%	195,053	191,514	98%	54,748	5,025	Ongoing		4429	\$ 1.13
6120 Private Swim Lessons	39,000	32,104	82%	33,280	28,319	85%	5,079	3,785	Ongoing		1070	\$ 3.54
6210 Swim Team - Recreation	114,000	85,016	75%	102,410	67,970	66%	27,966	17,046	Ongoing		1324	\$ 12.87
6250 Swim Team - Competitive	98,250	82,017	83%	93,743	90,606	97%	41,989	(8,589)	Ongoing		1186	\$ (7.24)
6300 Masters Swim Team	21,000	17,577	84%	14,668	10,482	71%	4,750	7,095	Ongoing		331	\$ 21.43
6400 Water Polo	51,500	25,214	49%	51,387	27,225	53%	5,284	(2,011)	Ongoing		73	\$ (27.55)
6500 Fitness Programs/Lessons	-	-		213,665	175,219	82%	123	(175,219)	Ongoing		N/A	
6510 Fitness Classes - Special	18,500	16,006	87%	17,439	12,066	69%	7,562	3,940	Ongoing		241	\$ 16.35
6520 Personal Trainers	70,000	63,053	90%	65,331	57,100	87%	8,999	5,953	Ongoing		775	\$ 7.68
6530 Fitness Room Rental	2,000	50	3%	1,907	1,452	76%	1,439	(1,402)	Ongoing			
6610 Pool Facility Rental - Pa	73,000	51,860	71%	27,959	18,834	67%	6,385	33,026	Ongoing			
6640 General Lap Pool Rental	67,000	101,545	152%	33,547	26,694	80%	14,835	74,851	Ongoing			
6710 Egg Dive	4,500	1,955	43%	4,282	3,448	81%	3,365	(1,493)	Finalized			
6720 Dogapoolooza	3,950	2,703	68%	3,826	3,069	80%	3,997	(367)	Finalized			
6730 Movie Nights	4,750	2,250	47%	4,737	4,702	99%	3,859	(2,452)	Ongoing			
6740 Races/Triathlon	153,750	75,845	49%	152,221	109,392	72%	61,712	(33,547)	Ongoing		1745	\$ (19.22)
6800 Daycare - Aquatics & Fitn	15,000	12,386	83%	57,356	53,425	93%	9,133	(41,040)	Ongoing			
7000 Recreation - General	2,500	876		112,583	88,698	79%	165	(87,822)	Ongoing		N/A	
7110 TeamSportsYth-JrJazzRec	188,000	131,487	70%	187,490	123,127	66%	40,434	8,359	Ongoing		1922	\$ 4.35
7115 TeamSportsYth-JrJazzComp	74,000	25,101	34%	73,921	41,711	56%	30,511	(16,610)	Ongoing		41	\$ (405.13) /tm
7120 TeamSportsYth-Soccer	100,000	109,277	109%	88,437	86,085	97%	17,047	23,192	Finalized		1614	\$ 14.37
7130 TeamSportsYth-FlagFootbal	85,000	99,190	117%	84,596	91,826	109%	21,132	7,364	Finalized		1090	\$ 6.76
7140 TeamSportsYth-SpringBaseb	25,500	27,918	109%	24,693	26,047	105%	7,179	1,872	Finalized		355	\$ 5.27
7150 TeamSportsYth-SummerBaseb	15,000	17,452	116%	14,354	16,137	112%	6,028	1,315	Finalized		227	\$ 5.79
7160 TeamSportsYth-Volleyball	39,000	36,560	94%	38,673	33,651	87%	11,340	2,909	Finalized		535	\$ 5.44
7210 TeamSportsAdult-MensBsktb	33,250	16,183	49%	32,336	14,372	44%	8,237	1,811	Ongoing		164	\$ 11.04
7211 TeamSportsAdult-WomensBsk	-	-		-	-		-	0	Ongoing		N/A	
7220 TeamSportsAdult-MensSoftb	9,200	3,668	40%	9,198	8,948	97%	2,488	(5,280)	Finalized		8	\$ (659.98) /tm
7230 TeamSportsAdult-CoedSoftb	9,200	-	0%	9,184	2,891	31%	3,001	(2,891)	Finalized		0	\$ - /tm
7240 TeamSportsAdult-WomensVol	11,600	25	0%	11,496	6,762	59%	6,341	(6,737)	Ongoing			/tm
7300 Adaptive Sports	2,500	1,020	41%	3,023	2,129	70%	2,106	(1,109)	Ongoing		30	\$ (36.98)
7410 Pickleball Camp	13,000	15,863	122%	16,781	13,924	83%	9,185	1,939	Finalized		231	\$ 8.39
7420 Tennis Camp	18,000	19,923	111%	22,784	23,309	102%	9,660	(3,386)	Finalized		279	\$ (12.14)
7430 Sports and Fitness Camp	10,500	7,565	72%	16,018	12,222	76%	8,412	(4,657)	Finalized		126	\$ (36.96)
8000 Ice Rink Facility - Gener	450,300	315,436	70%	705,295	570,282	81%	121,163	(254,846)	Ongoing		N/A	
8110 Ice Rink Rentals - Hockey	200,000	120,826	60%	33,950	36,807	108%	4,383	84,019	Ongoing			
8120 Ice Rink Rentals -Figure	20,000	15,276	76%	3,259	2,417	74%	1,496	12,859	Ongoing			
8130 Ice Rink Rentals - Full R	4,750	2,139	45%	4,748	3,434	72%	3,010	(1,295)	Ongoing			
8135 Ice Rink Rentals - Ice Pa	5,500	2,910	53%	1,122	858	76%	856	2,052	Ongoing			
8200 Learn to Skate	60,000	47,610	79%	28,232	25,460	90%	8,034	22,150	Ongoing		897	\$ 24.69
8300 Freestyle Sessions	52,000	40,443	78%	36,110	25,895	72%	8,983	14,548	Ongoing		7796	\$ 1.87
8400 Ice Ribbon Facility	140,250	64,250	46%	100,933	67,933	67%	23,533	(3,683)	Ongoing		7922	\$ (0.46)
8700 Special Events - Ice	5,000	-	0%	-	-		-	0	Ongoing			
8800 Daycare-Ice	2,500	2,185	87%	7,971	7,986	100%	-	(5,800)	Ongoing			
9000 General Operating	2,071,786	544,995	26%	1,527,493	1,162,520	76%	149,393	(617,524)	Ongoing		N/A	
9100 Debt Service	1,247,791	219,106	18%	1,256,717	(11,988)	-1%	-	231,094	Ongoing		N/A	
9200 Maintenance	-	-		130,447	97,545	75%	82,395	(97,545)	Ongoing		N/A	
SDRD in total	\$ 8,029,327	\$ 4,419,242	55%	\$ 7,901,989	\$ 5,125,487	65%	\$ 1,234,156	706,245.14				

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.

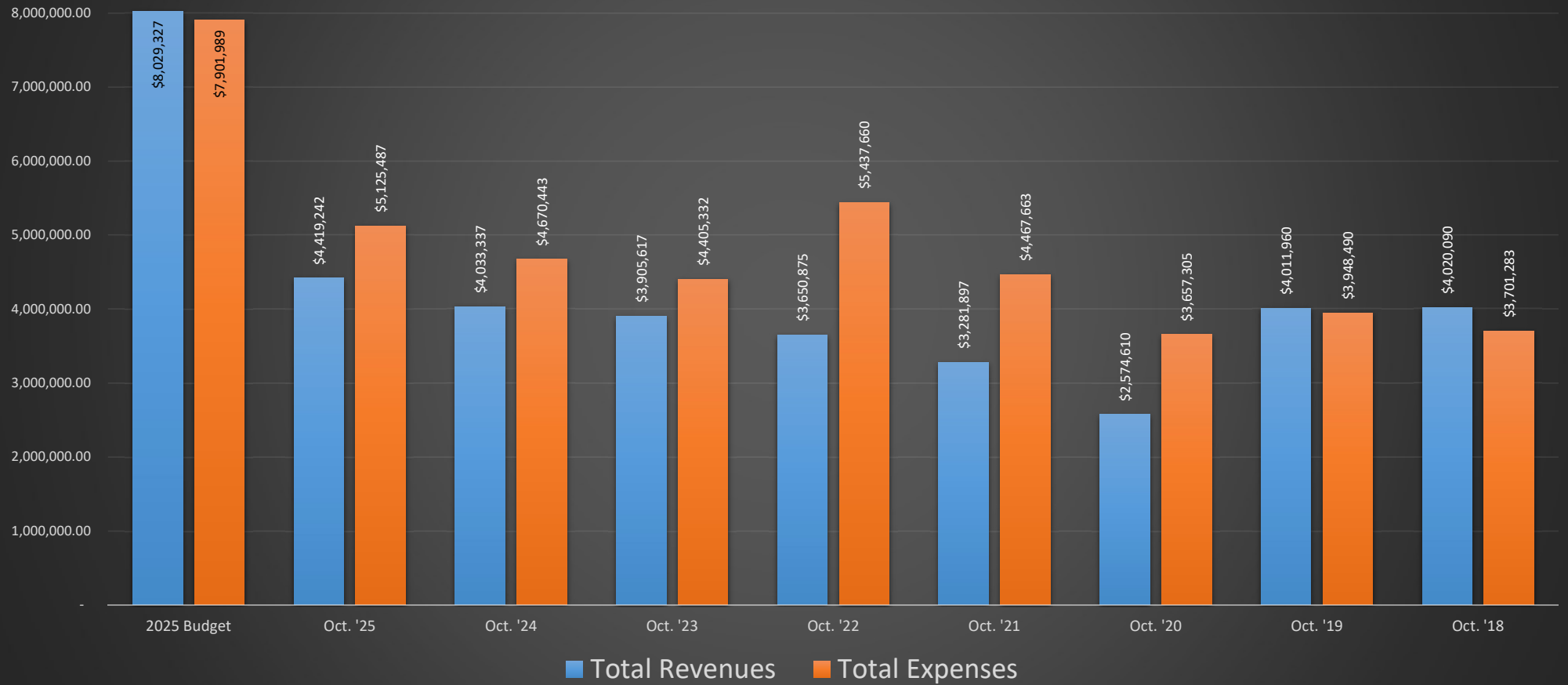
2025 YTD Net Income/(Loss) Compared to 2024

	Oct. 2025 YTD Net Income/(loss)	Oct. 2024 YTD Net Income/(loss)
6000 Aquatics & Fitness - Gene	\$ 102,857	\$ 206,826
6110 Group Swim Lessons	5,025	14,642
6120 Private Swim Lessons	3,785	4,783
6210 Swim Team - Recreation	17,046	13,596
6250 Swim Team - Competitive	(8,589)	(12,081)
6300 Masters Swim Team	7,095	5,746
6400 Water Polo	(2,011)	(17,643)
6500 Fitness Programs/Lessons	(175,219)	(175,012)
6510 Fitness Classes - Special	3,940	4,710
6520 Personal Trainers	5,953	737
6530 Fitness Room Rental	(1,402)	(1,443)
6610 Pool Facility Rental - Pa	33,026	30,459
6640 General Lap Pool Rental	74,851	(16,205)
6710 Egg Dive	(1,493)	(3,022)
6720 Dogapoolooza	(367)	(3,104)
6730 Movie Nights	(2,452)	(6,105)
6740 Races/Triathlon	(33,547)	(50,535)
6800 Daycare - Aquatics & Fitn	(41,040)	(26,211)
7000 Recreation - General	(87,822)	(47,270)
7110 TeamSportsYth-JrJazzRec	8,359	(2,039)
7115 TeamSportsYth-JrJazzComp	(16,610)	(39,179)
7120 TeamSportsYth-Soccer	23,192	36,943
7130 TeamSportsYth-FlagFootbal	7,364	9,899
7140 TeamSportsYth-SpringBaseb	1,872	(3,588)
7150 TeamSportsYth-SummerBaseb	1,315	(991)
7160 TeamSportsYth-Volleyball	2,909	859
7210 TeamSportsAdult-MensBsktb	1,811	(5,480)
7211 TeamSportsAdult-WomensBsk	0	(394)
7220 TeamSportsAdult-MensSoftb	(5,280)	771
7230 TeamSportsAdult-CoedSoftb	(2,891)	(8,017)
7240 TeamSportsAdult-WomensVol	(6,737)	(4,169)
7300 Adaptive Sports	(1,109)	(1,975)
7410 Pickleball Camp	1,939	(8,994)
7420 Tennis Camp	(3,386)	(10,703)
7430 Sports and Fitness Camp	(4,657)	(8,311)
8000 Ice Rink Facility - Gener	(254,846)	(54,317)
8110 Ice Rink Rentals - Hockey	84,019	64,908
8120 Ice Rink Rentals -Figure	12,859	7,624
8130 Ice Rink Rentals - Full R	(1,295)	(2,385)
8135 Ice Rink Rentals - Ice Pa	2,052	2,921
8200 Learn to Skate	22,150	10,558
8300 Freestyle Sessions	14,548	861
8400 Ice Ribbon Facility	(3,683)	(20,864)
8700 Special Events - Ice	0	(702)
8800 Daycare-Ice	(5,800)	(3,118)
9000 General Operating	(617,524)	(574,029)
9100 Debt Serivce	231,094	149,423
9200 Maintenance	(97,545)	(95,490)
SDRD in total	706,245.14	637,105.92

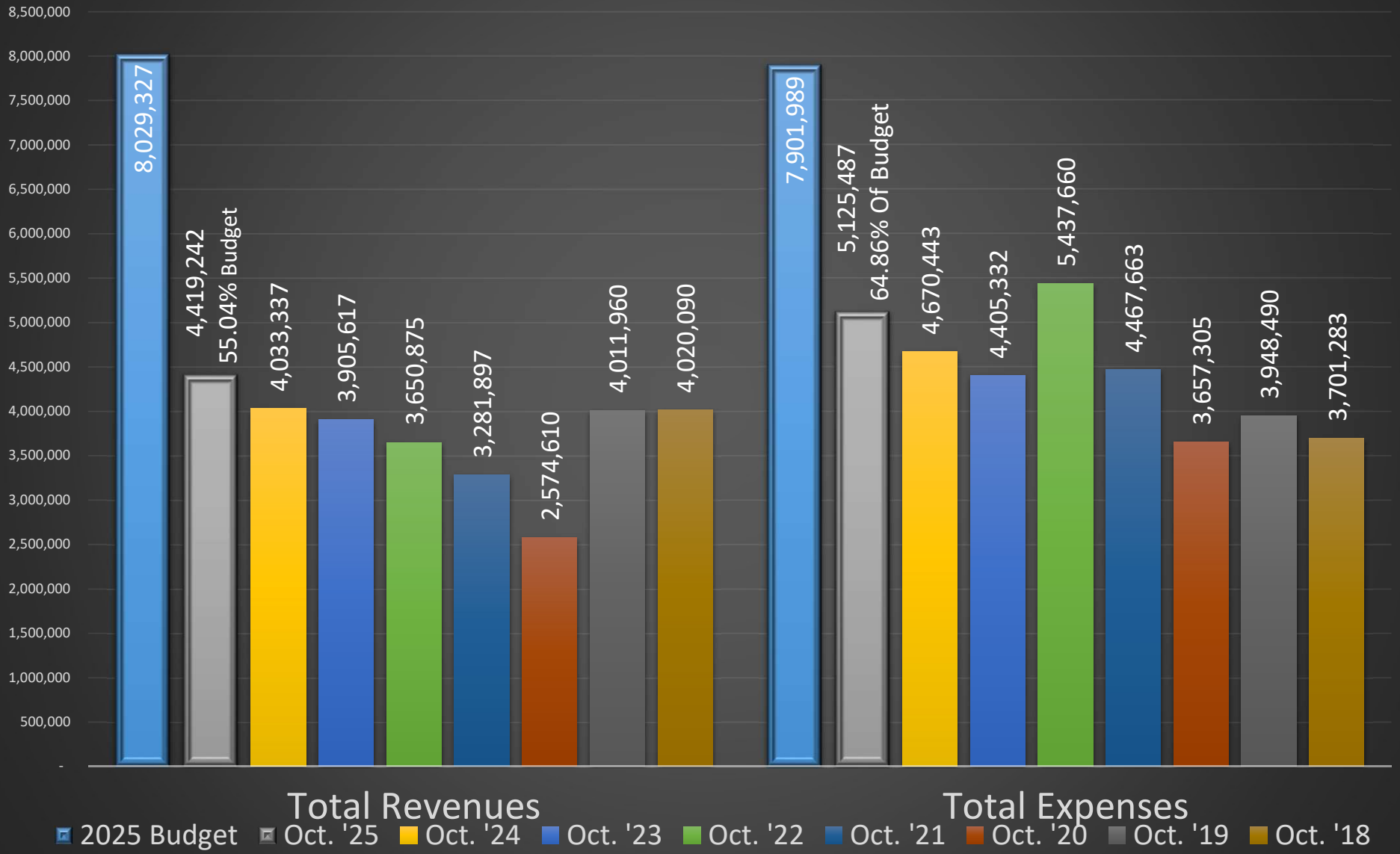
Oct. '24 Revenues & Expenses Compared to '25

Oct. 2024 YTD Revenues	'25 Revenue Incr./((Decr.) from '24	Oct. 2024 YTD Expenses	'25 Expense Incr./((Decr.) from '24
\$ 1,763,231	\$ 2,609	\$ 1,556,405	\$ 106,578
179,660	16,879	165,018	26,497
30,590	1,514	25,807	2,512
82,044	2,973	68,447	(478)
69,683	12,334	81,764	8,842
16,053	1,524	10,307	175
42,252	(17,038)	59,895	(32,670)
-	-	175,012	206
17,192	(1,186)	12,482	(415)
54,522	8,531	53,785	3,315
-	50	1,443	10
52,408	(548)	21,949	(3,114)
10,805	90,740	27,010	(315)
1,728	227	4,749	(1,302)
1,746	956	4,850	(1,781)
2,000	250	8,105	(3,402)
83,642	(7,797)	134,177	(24,785)
8,222	4,164	34,432	18,993
1,281	(405)	48,550	40,148
107,358	24,129	109,397	13,730
23,889	1,212	63,068	(21,357)
96,748	12,530	59,804	26,281
80,466	18,724	70,567	21,259
20,076	7,842	23,664	2,383
12,347	5,105	13,338	2,799
32,852	3,708	31,993	1,657
15,468	715	20,948	(6,576)
-	-	394	(394)
8,086	(4,418)	7,315	1,633
-	-	8,017	(5,126)
4,264	(4,239)	8,433	(1,670)
273	747	2,248	(119)
9,008	6,855	18,002	(4,078)
12,478	7,445	23,181	129
6,719	846	15,030	(2,809)
310,391	5,045	364,708	205,574
93,682	27,143	28,774	8,033
9,531	5,745	1,907	510
1,257	882	3,642	(208)
3,780	(870)	859	(1)
31,532	16,078	20,974	4,487
31,863	8,579	31,002	(5,107)
49,496	14,754	70,360	(2,427)
-	-	702	(702)
1,451	735	4,569	3,417
492,080	52,915	1,066,110	96,410
161,185	57,921	11,762	(23,750)
-	-	95,490	2,055
\$ 4,033,337	\$ 385,905	\$ 4,670,443	\$ 455,044

October 2025 Total Revenues and Expenses Compared to the 2025 Budget and the Same Timeframe from the Past 7 Years



October 2025 Total Revenues and Expenses Compared to the the Past 7 Years and the 2025 Budget



South Davis Recreation District

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	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	-1,759,751.24	-147,561.00	0.00	-406,248.76	81.2%	
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	-3,836.24	-45.78	0.00	-3,663.76	51.1%	
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	1,179,542.06	102,009.02	0.00	263,291.94	81.8%	
42 OpEx-Op&AdminServc							
190,500.00	190,500.00	133,065.89	7,318.72	0.00	57,434.11	69.9%	
43 OpEx-Facility&Proper							
176,000.00	176,000.00	165,843.05	32,272.41	0.00	10,156.95	94.2%	
44 OpEx-ProfessionalSer							
109,000.00	109,000.00	104,626.65	489.50	0.00	4,373.35	96.0%	
55 CAPITAL PROJECTS							
329,000.00	329,000.00	79,904.75	0.00	0.00	249,095.25	24.3%	
TOTAL Aquatics & Fitness - Genera							
65,334.00	65,334.00	-102,857.48	-5,517.13	0.00	168,191.48	-157.4%	
TOTAL REVENUES							
-2,182,000.00	-2,182,000.00	-1,765,839.88	-147,606.78	0.00	-416,160.12		
TOTAL EXPENSES							
2,247,334.00	2,247,334.00	1,662,982.40	142,089.65	0.00	584,351.60		
6110 Group Swim Lessons							
30 OpRev-ChargeforServc							
-215,000.00	-215,000.00	-196,539.11	-8,022.37	0.00	-18,460.89	91.4%	
41 OpEx-Personnel							
191,653.00	191,653.00	187,173.82	13,081.28	0.00	4,479.18	97.7%	
42 OpEx-Op&AdminServc							
2,400.00	2,400.00	4,340.50	103.07	0.00	-1,940.50	180.9%	
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	-5,024.79	5,161.98	0.00	-14,922.21	25.2%	
TOTAL REVENUES							
-215,000.00	-215,000.00	-196,539.11	-8,022.37	0.00	-18,460.89		
TOTAL EXPENSES							

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	195,053.00	195,053.00	191,514.32	13,184.35	0.00	3,538.68	
6120 Private Swim Lessons							
30 OpRev-ChargeforServc	-39,000.00	-39,000.00	-32,104.00	-1,985.00	0.00	-6,896.00	82.3%
41 OpEx-Personnel	33,230.00	33,230.00	28,299.75	765.53	0.00	4,930.25	85.2%
42 OpEx-Op&AdminServc	50.00	50.00	18.91	1.82	0.00	31.09	37.8%
TOTAL Private Swim Lessons	-5,720.00	-5,720.00	-3,785.34	-1,217.65	0.00	-1,934.66	66.2%
TOTAL REVENUES	-39,000.00	-39,000.00	-32,104.00	-1,985.00	0.00	-6,896.00	
TOTAL EXPENSES	33,280.00	33,280.00	28,318.66	767.35	0.00	4,961.34	
6210 Swim Team - Recreation							
30 OpRev-ChargeforServc	-114,000.00	-114,000.00	-85,016.00	-16,958.25	0.00	-28,984.00	74.6%
41 OpEx-Personnel	85,285.00	85,285.00	59,278.21	5,697.94	0.00	26,006.79	69.5%
42 OpEx-Op&AdminServc	17,125.00	17,125.00	8,691.40	837.15	0.00	8,433.60	50.8%
TOTAL Swim Team - Recreation	-11,590.00	-11,590.00	-17,046.39	-10,423.16	0.00	5,456.39	147.1%
TOTAL REVENUES	-114,000.00	-114,000.00	-85,016.00	-16,958.25	0.00	-28,984.00	
TOTAL EXPENSES	102,410.00	102,410.00	67,969.61	6,535.09	0.00	34,440.39	
6250 Swim Team - Competitive							
30 OpRev-ChargeforServc	-98,000.00	-98,000.00	-81,987.69	-12,142.74	0.00	-16,012.31	83.7%
32 OpRev-Merch&Concess.	-250.00	-250.00	-29.00	0.00	0.00	-221.00	11.6%

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	80,643.00	80,643.00	78,388.91	8,248.35	0.00	2,254.09	97.2%
42 OpEx-Op&AdminServc	13,100.00	13,100.00	12,217.24	1,012.90	0.00	882.76	93.3%
TOTAL Swim Team - Competitive	-4,507.00	-4,507.00	8,589.46	-2,881.49	0.00	-13,096.46	-190.6%
TOTAL REVENUES	-98,250.00	-98,250.00	-82,016.69	-12,142.74	0.00	-16,233.31	
TOTAL EXPENSES	93,743.00	93,743.00	90,606.15	9,261.25	0.00	3,136.85	
6300 Masters Swim Team							
30 OpRev-ChargeforServc	-21,000.00	-21,000.00	-17,576.50	-2,289.00	0.00	-3,423.50	83.7%
41 OpEx-Personnel	12,143.00	12,143.00	9,981.85	852.47	0.00	2,161.15	82.2%
42 OpEx-Op&AdminServc	2,525.00	2,525.00	500.09	1.26	0.00	2,024.91	19.8%
TOTAL Masters Swim Team	-6,332.00	-6,332.00	-7,094.56	-1,435.27	0.00	762.56	112.0%
TOTAL REVENUES	-21,000.00	-21,000.00	-17,576.50	-2,289.00	0.00	-3,423.50	
TOTAL EXPENSES	14,668.00	14,668.00	10,481.94	853.73	0.00	4,186.06	
6400 Water Polo							
30 OpRev-ChargeforServc	-51,500.00	-51,500.00	-25,214.00	-3,823.50	0.00	-26,286.00	49.0%
41 OpEx-Personnel	23,387.00	23,387.00	10,974.05	1,291.61	0.00	12,412.95	46.9%
42 OpEx-Op&AdminServc	28,000.00	28,000.00	16,250.95	1.52	0.00	11,749.05	58.0%
TOTAL water Polo	-113.00	-113.00	2,011.00	-2,530.37	0.00	-2,124.00	-1779.6%
TOTAL REVENUES	-51,500.00	-51,500.00	-25,214.00	-3,823.50	0.00	-26,286.00	
TOTAL EXPENSES	51,387.00	51,387.00	27,225.00	1,293.13	0.00	24,162.00	

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

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	173,536.07	17,582.18	0.00	36,128.93	82.8%
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	175,218.69	17,582.18	0.00	38,446.31	82.0%
TOTAL EXPENSES	213,665.00	213,665.00	175,218.69	17,582.18	0.00	38,446.31	
6510 Fitness Classes - Specialty							
30 OpRev-ChargeforServc	-18,500.00	-18,500.00	-16,006.00	-1,560.00	0.00	-2,494.00	86.5%
41 OpEx-Personnel	13,414.00	13,414.00	8,866.34	868.34	0.00	4,547.66	66.1%
42 OpEx-Op&AdminServc	4,025.00	4,025.00	3,200.14	1,299.98	0.00	824.86	79.5%
TOTAL Fitness Classes - Specialty	-1,061.00	-1,061.00	-3,939.52	608.32	0.00	2,878.52	371.3%
TOTAL REVENUES	-18,500.00	-18,500.00	-16,006.00	-1,560.00	0.00	-2,494.00	
TOTAL EXPENSES	17,439.00	17,439.00	12,066.48	2,168.32	0.00	5,372.52	
6520 Personal Trainers							
30 OpRev-ChargeforServc	-70,000.00	-70,000.00	-63,053.00	-6,818.00	0.00	-6,947.00	90.1%
41 OpEx-Personnel	65,306.00	65,306.00	57,068.30	5,148.25	0.00	8,237.70	87.4%
42 OpEx-Op&AdminServc	25.00	25.00	31.79	3.06	0.00	-6.79	127.2%

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Personal Trainers							
-4,669.00	-4,669.00		-5,952.91	-1,666.69	0.00	1,283.91	127.5%
TOTAL REVENUES							
-70,000.00	-70,000.00		-63,053.00	-6,818.00	0.00	-6,947.00	
TOTAL EXPENSES							
65,331.00	65,331.00		57,100.09	5,151.31	0.00	8,230.91	
6530 Fitness Room Rental							
30 OpRev-ChargeforServc							
-2,000.00	-2,000.00		-50.00	-50.00	0.00	-1,950.00	2.5%
41 OpEx-Personnel							
1,897.00	1,897.00		1,448.08	139.77	0.00	448.92	76.3%
42 OpEx-Op&AdminServc							
10.00	10.00		4.36	0.42	0.00	5.64	43.6%
TOTAL Fitness Room Rental							
-93.00	-93.00		1,402.44	90.19	0.00	-1,495.44	-1508.0%
TOTAL REVENUES							
-2,000.00	-2,000.00		-50.00	-50.00	0.00	-1,950.00	
TOTAL EXPENSES							
1,907.00	1,907.00		1,452.44	140.19	0.00	454.56	
6610 Pool Facility Rental - Parties							
30 OpRev-ChargeforServc							
-73,000.00	-73,000.00		-51,860.05	-2,813.50	0.00	-21,139.95	71.0%
41 OpEx-Personnel							
27,944.00	27,944.00		18,815.27	690.99	0.00	9,128.73	67.3%
42 OpEx-Op&AdminServc							
15.00	15.00		18.97	1.32	0.00	-3.97	126.5%
TOTAL Pool Facility Rental - Part							
-45,041.00	-45,041.00		-33,025.81	-2,121.19	0.00	-12,015.19	73.3%
TOTAL REVENUES							
-73,000.00	-73,000.00		-51,860.05	-2,813.50	0.00	-21,139.95	
TOTAL EXPENSES							
27,959.00	27,959.00		18,834.24	692.31	0.00	9,124.76	
6640 General Lap Pool Rental							

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

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	-101,545.00	-14,644.00	0.00	34,545.00	151.6%
41 OpEx-Personnel	24,547.00	24,547.00	20,080.48	1,388.99	0.00	4,466.52	81.8%
42 OpEx-Op&AdminServc	8,000.00	8,000.00	6,613.76	1,918.19	0.00	1,386.24	82.7%
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	-74,850.76	-11,336.82	0.00	41,397.76	223.7%
TOTAL REVENUES	-67,000.00	-67,000.00	-101,545.00	-14,644.00	0.00	34,545.00	
TOTAL EXPENSES	33,547.00	33,547.00	26,694.24	3,307.18	0.00	6,852.76	
6710 Egg Dive							
30 OpRev-ChargeforServc	-3,750.00	-3,750.00	-1,955.39	0.00	0.00	-1,794.61	52.1%
31 OpRev-Sponsor/Donat.	-750.00	-750.00	0.00	0.00	0.00	-750.00	.0%
41 OpEx-Personnel	3,832.00	3,832.00	2,919.44	179.70	0.00	912.56	76.2%
42 OpEx-Op&AdminServc	450.00	450.00	528.52	0.50	0.00	-78.52	117.4%
TOTAL Egg Dive	-218.00	-218.00	1,492.57	180.20	0.00	-1,710.57	-684.7%
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	3,447.96	180.20	0.00	834.04	
6720 Dogapoolooza							
30 OpRev-ChargeforServc	-3,200.00	-3,200.00	-2,702.65	0.00	0.00	-497.35	84.5%
31 OpRev-Sponsor/Donat.	-750.00	-750.00	0.00	0.00	0.00	-750.00	.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	3,706.00	3,706.00	3,007.97	178.58	0.00	698.03	81.2%
42 OpEx-Op&AdminServc	120.00	120.00	61.34	55.35	0.00	58.66	51.1%
TOTAL Dogapoolooza	-124.00	-124.00	366.66	233.93	0.00	-490.66	-295.7%
TOTAL REVENUES	-3,950.00	-3,950.00	-2,702.65	0.00	0.00	-1,247.35	
TOTAL EXPENSES	3,826.00	3,826.00	3,069.31	233.93	0.00	756.69	
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	2,956.30	164.27	0.00	280.70	91.3%
42 OpEx-Op&AdminServc	1,500.00	1,500.00	1,746.08	0.46	0.00	-246.08	116.4%
TOTAL Movie Nights	-13.00	-13.00	2,452.38	164.73	0.00	-2,465.38	-18864.5%
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	4,702.38	164.73	0.00	34.62	
6740 Races/Triathlon							
30 OpRev-ChargeforServc	-143,750.00	-143,750.00	-71,743.00	-6,926.50	0.00	-72,007.00	49.9%
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	68,864.38	4,571.70	0.00	15,356.62	81.8%
42 OpEx-Op&AdminServc	68,000.00	68,000.00	40,527.69	1,119.12	0.00	27,472.31	59.6%
TOTAL Races/Triathlon	-1,529.00	-1,529.00	33,547.07	-1,235.68	0.00	-35,076.07	-2194.1%
TOTAL REVENUES	-153,750.00	-153,750.00	-75,845.00	-6,926.50	0.00	-77,905.00	
TOTAL EXPENSES							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	152,221.00	152,221.00	109,392.07	5,690.82	0.00	42,828.93	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc	-15,000.00	-15,000.00	-12,385.55	-1,674.10	0.00	-2,614.45	82.6%
41 OpEx-Personnel	55,231.00	55,231.00	51,521.87	4,875.07	0.00	3,709.13	93.3%
42 OpEx-Op&AdminServc	2,125.00	2,125.00	1,903.39	74.24	0.00	221.61	89.6%
TOTAL Daycare - Aquatics & Fitness	42,356.00	42,356.00	41,039.71	3,275.21	0.00	1,316.29	96.9%
TOTAL REVENUES	-15,000.00	-15,000.00	-12,385.55	-1,674.10	0.00	-2,614.45	
TOTAL EXPENSES	57,356.00	57,356.00	53,425.26	4,949.31	0.00	3,930.74	
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	17,807.34	1,672.23	0.00	7,825.66	69.5%
42 OpEx-Op&AdminServc	38,650.00	38,650.00	28,108.78	1,198.23	0.00	10,541.22	72.7%
43 OpEx-Facility&Proper	3,300.00	3,300.00	4,842.09	223.00	0.00	-1,542.09	146.7%
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	87,822.31	3,093.46	0.00	22,260.69	79.8%
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	88,698.21	3,093.46	0.00	23,884.79	
7110 TeamSportsYth-JrJazzRec							

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7110 TeamSportsYth-JrJazzRec							
ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
30 OpRev-ChargeforServc							
-186,000.00	-186,000.00	-131,486.56	-26,932.00	0.00	-54,513.44	70.7%	
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	92,380.66	10,555.92	0.00	34,984.34	72.5%	
42 OpEx-Op&AdminServc							
60,125.00	60,125.00	30,746.44	9.22	0.00	29,378.56	51.1%	
TOTAL TeamSportsYth-JrJazzRec							
-510.00	-510.00	-8,359.46	-16,366.86	0.00	7,849.46	1639.1%	
TOTAL REVENUES							
-188,000.00	-188,000.00	-131,486.56	-26,932.00	0.00	-56,513.44		
TOTAL EXPENSES							
187,490.00	187,490.00	123,127.10	10,565.14	0.00	64,362.90		
7115 TeamSportsYth-JrJazzComp							
30 OpRev-ChargeforServc							
-74,000.00	-74,000.00	-25,101.00	-3,361.00	0.00	-48,899.00	33.9%	
41 OpEx-Personnel							
71,921.00	71,921.00	40,728.93	2,534.86	0.00	31,192.07	56.6%	
42 OpEx-Op&AdminServc							
2,000.00	2,000.00	982.44	2.92	0.00	1,017.56	49.1%	
TOTAL TeamSportsYth-JrJazzComp							
-79.00	-79.00	16,610.37	-823.22	0.00	-16,689.37	-21025.8%	
TOTAL REVENUES							
-74,000.00	-74,000.00	-25,101.00	-3,361.00	0.00	-48,899.00		
TOTAL EXPENSES							
73,921.00	73,921.00	41,711.37	2,537.78	0.00	32,209.63		
7120 TeamSportsYth-Soccer							
30 OpRev-ChargeforServc							
-85,000.00	-85,000.00	-97,277.00	0.00	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	54,188.87	4,806.95	0.00	5,998.13	90.0%	

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	27,050.00	27,050.00	29,432.81	69.34	0.00	-2,382.81	108.8%
43 OpEx-Facility&Proper	1,200.00	1,200.00	2,462.98	406.08	0.00	-1,262.98	205.2%
TOTAL TeamSportsYth-Soccer	-11,563.00	-11,563.00	-23,192.34	5,282.37	0.00	11,629.34	200.6%
TOTAL REVENUES	-100,000.00	-100,000.00	-109,277.00	0.00	0.00	9,277.00	
TOTAL EXPENSES	88,437.00	88,437.00	86,084.66	5,282.37	0.00	2,352.34	
7130 TeamSportsYth-FlagFootball							
30 OpRev-ChargeforServc	-83,000.00	-83,000.00	-99,189.53	0.00	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	53,601.99	5,675.21	0.00	-35.99	100.1%
42 OpEx-Op&AdminServc	30,030.00	30,030.00	36,435.11	1.90	0.00	-6,405.11	121.3%
43 OpEx-Facility&Proper	1,000.00	1,000.00	1,788.75	0.00	0.00	-788.75	178.9%
TOTAL TeamSportsYth-FlagFootball	-404.00	-404.00	-7,363.68	5,677.11	0.00	6,959.68	1822.7%
TOTAL REVENUES	-85,000.00	-85,000.00	-99,189.53	0.00	0.00	14,189.53	
TOTAL EXPENSES	84,596.00	84,596.00	91,825.85	5,677.11	0.00	-7,229.85	
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%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	15,978.00	15,978.00	18,431.09	548.67	0.00	-2,453.09	115.4%
42 OpEx-Op&AdminServc	8,215.00	8,215.00	6,853.14	1.26	0.00	1,361.86	83.4%
43 OpEx-Facility&Proper	500.00	500.00	762.52	0.00	0.00	-262.52	152.5%
TOTAL TeamSportsYth-SpringBasebal	-807.00	-807.00	-1,871.72	549.93	0.00	1,064.72	231.9%
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	26,046.75	549.93	0.00	-1,353.75	
7150 TeamSportsYth-SummerBasebal							
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	10,890.09	359.42	0.00	-796.09	107.9%
42 OpEx-Op&AdminServc	4,260.00	4,260.00	5,006.61	0.80	0.00	-746.61	117.5%
43 OpEx-Facility&Proper	0.00	0.00	240.00	0.00	0.00	-240.00	100.0%
TOTAL TeamSportsYth-SummerBasebal	-646.00	-646.00	-1,315.43	360.22	0.00	669.43	203.6%
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	16,136.70	360.22	0.00	-1,782.70	
7160 TeamSportsYth-Volleyball							
30 OpRev-ChargeforServc	-35,000.00	-35,000.00	-36,560.00	0.00	0.00	1,560.00	104.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
31 OpRev-Sponsor/Donat .	-4,000.00	-4,000.00	0.00	0.00	0.00	-4,000.00	.0%
41 OpEx-Personnel	29,173.00	29,173.00	26,897.57	3,310.45	0.00	2,275.43	92.2%
42 OpEx-Op&AdminServc	9,500.00	9,500.00	6,753.33	0.80	0.00	2,746.67	71.1%
TOTAL TeamSportsYth-volleyball	-327.00	-327.00	-2,909.10	3,311.25	0.00	2,582.10	889.6%
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	33,650.90	3,311.25	0.00	5,022.10	
7210 TeamSportsAdult-MensBsktball							
30 OpRev-ChargeforServc	-33,250.00	-33,250.00	-16,183.00	-5,473.00	0.00	-17,067.00	48.7%
41 OpEx-Personnel	30,811.00	30,811.00	13,700.76	1,031.89	0.00	17,110.24	44.5%
42 OpEx-Op&AdminServc	1,525.00	1,525.00	671.22	1.08	0.00	853.78	44.0%
TOTAL TeamSportsAdult-MensBsktball	-914.00	-914.00	-1,811.02	-4,440.03	0.00	897.02	198.1%
TOTAL REVENUES	-33,250.00	-33,250.00	-16,183.00	-5,473.00	0.00	-17,067.00	
TOTAL EXPENSES	32,336.00	32,336.00	14,371.98	1,032.97	0.00	17,964.02	
7220 TeamSportsAdult-MensSoftball							
30 OpRev-ChargeforServc	-9,200.00	-9,200.00	-3,668.00	0.00	0.00	-5,532.00	39.9%
41 OpEx-Personnel	6,498.00	6,498.00	5,557.93	237.92	0.00	940.07	85.5%
42 OpEx-Op&AdminServc	500.00	500.00	683.60	0.58	0.00	-183.60	136.7%
43 OpEx-Facility&Proper	700.00	700.00	650.32	0.00	0.00	49.68	92.9%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
44 OpEx-ProfessionalSer	1,500.00	1,500.00	2,056.00	0.00	0.00	-556.00	137.1%
TOTAL TeamSportsAdult-MensSoftbal	-2.00	-2.00	5,279.85	238.50	0.00	-5,281.85	-263992.5%
TOTAL REVENUES	-9,200.00	-9,200.00	-3,668.00	0.00	0.00	-5,532.00	
TOTAL EXPENSES	9,198.00	9,198.00	8,947.85	238.50	0.00	250.15	
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	2,385.38	225.38	0.00	3,948.62	37.7%
42 OpEx-Op&AdminServc	500.00	500.00	5.61	0.54	0.00	494.39	1.1%
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	2,890.99	225.92	0.00	-2,906.99	-18068.7%
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	2,890.99	225.92	0.00	6,293.01	
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	6,445.77	600.84	0.00	4,450.23	59.2%
42 OpEx-Op&AdminServc	600.00	600.00	316.37	1.96	0.00	283.63	52.7%
TOTAL TeamSportsAdult-womensVolleyba	-104.00	-104.00	6,737.14	602.80	0.00	-6,841.14	-6478.0%
TOTAL REVENUES	-11,600.00	-11,600.00	-25.00	0.00	0.00	-11,575.00	
TOTAL EXPENSES							

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FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	11,496.00	11,496.00	6,762.14	602.80	0.00	4,733.86	
7300 Adaptive Sports							
30 OpRev-ChargeforServc							
-2,000.00	-2,000.00	-1,020.00	-150.00	0.00	-980.00	51.0%	
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	2,123.56	200.38	0.00	699.44	75.2%	
42 OpEx-Op&AdminServc							
200.00	200.00	5.82	0.56	0.00	194.18	2.9%	
TOTAL Adaptive Sports							
523.00	523.00	1,109.38	50.94	0.00	-586.38	212.1%	
TOTAL REVENUES							
-2,500.00	-2,500.00	-1,020.00	-150.00	0.00	-1,480.00		
TOTAL EXPENSES							
3,023.00	3,023.00	2,129.38	200.94	0.00	893.62		
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	13,732.43	692.26	0.00	2,508.57	84.6%	
42 OpEx-Op&AdminServc							
540.00	540.00	191.39	95.13	0.00	348.61	35.4%	
TOTAL Pickleball Camp							
3,781.00	3,781.00	-1,939.18	787.39	0.00	5,720.18	-51.3%	
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	13,923.82	787.39	0.00	2,857.18		
7420 Tennis Camp							
30 OpRev-ChargeforServc							
-18,000.00	-18,000.00	-19,923.00	0.00	0.00	1,923.00	110.7%	

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	22,244.00	22,244.00	23,219.90	856.80	0.00	-975.90	104.4%
42 OpEx-Op&AdminServc	540.00	540.00	89.42	2.60	0.00	450.58	16.6%
TOTAL Tennis Camp	4,784.00	4,784.00	3,386.32	859.40	0.00	1,397.68	70.8%
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	23,309.32	859.40	0.00	-525.32	
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	12,119.54	692.26	0.00	3,568.46	77.3%
42 OpEx-Op&AdminServc	330.00	330.00	101.96	0.66	0.00	228.04	30.9%
TOTAL Sports and Fitness Camp	5,518.00	5,518.00	4,657.00	692.92	0.00	861.00	84.4%
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	12,221.50	692.92	0.00	3,796.50	
8000 Ice Rink Facility - General							
30 OpRev-ChargeforServc	-446,800.00	-446,800.00	-314,516.76	-26,923.32	0.00	-132,283.24	70.4%
32 OpRev-Merch&Concess.	-2,500.00	-2,500.00	-396.15	0.00	0.00	-2,103.85	15.8%
33 OpRev-Miscellaneous	-1,000.00	-1,000.00	-523.41	-78.54	0.00	-476.59	52.3%
41 OpEx-Personnel	292,295.00	292,295.00	230,942.22	20,160.36	0.00	61,352.78	79.0%
42 OpEx-Op&AdminServc	64,000.00	64,000.00	42,141.63	2,025.48	0.00	21,858.37	65.8%

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	26,000.00	26,000.00	27,751.48	1,193.92	0.00	-1,751.48	106.7%
44 OpEx-ProfessionalSer	113,000.00	113,000.00	48,742.75	20,009.50	0.00	64,257.25	43.1%
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	254,845.56	16,387.40	0.00	149.44	99.9%
TOTAL REVENUES	-450,300.00	-450,300.00	-315,436.32	-27,001.86	0.00	-134,863.68	
TOTAL EXPENSES	705,295.00	705,295.00	570,281.88	43,389.26	0.00	135,013.12	
8110 Ice Rink Rentals - Hockey							
30 OpRev-ChargeforServc	-200,000.00	-200,000.00	-120,825.50	-11,808.75	0.00	-79,174.50	60.4%
41 OpEx-Personnel	33,925.00	33,925.00	36,760.85	3,665.54	0.00	-2,835.85	108.4%
42 OpEx-Op&AdminServc	25.00	25.00	45.74	1.10	0.00	-20.74	183.0%
TOTAL Ice Rink Rentals - Hockey	-166,050.00	-166,050.00	-84,018.91	-8,142.11	0.00	-82,031.09	50.6%
TOTAL REVENUES	-200,000.00	-200,000.00	-120,825.50	-11,808.75	0.00	-79,174.50	
TOTAL EXPENSES	33,950.00	33,950.00	36,806.59	3,666.64	0.00	-2,856.59	
8120 Ice Rink Rentals -Figure Skate							
30 OpRev-ChargeforServc	-20,000.00	-20,000.00	-15,276.25	-185.00	0.00	-4,723.75	76.4%
41 OpEx-Personnel	3,249.00	3,249.00	2,413.33	143.28	0.00	835.67	74.3%
42 OpEx-Op&AdminServc	10.00	10.00	3.53	0.34	0.00	6.47	35.3%
TOTAL Ice Rink Rentals -Figure Sk	-16,741.00	-16,741.00	-12,859.39	-41.38	0.00	-3,881.61	76.8%
TOTAL REVENUES	-20,000.00	-20,000.00	-15,276.25	-185.00	0.00	-4,723.75	
TOTAL EXPENSES							

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	3,259.00	3,259.00	2,416.86	143.62	0.00	842.14	
8130 Ice Rink Rentals - Full Rink							
30 OpRev-ChargeforServc	-4,750.00	-4,750.00	-2,139.00	0.00	0.00	-2,611.00	45.0%
41 OpEx-Personnel	4,723.00	4,723.00	3,425.77	255.90	0.00	1,297.23	72.5%
42 OpEx-Op&AdminServc	25.00	25.00	7.75	0.62	0.00	17.25	31.0%
TOTAL Ice Rink Rentals - Full Rin	-2.00	-2.00	1,294.52	256.52	0.00	-1,296.52	-64726.0%
TOTAL REVENUES	-4,750.00	-4,750.00	-2,139.00	0.00	0.00	-2,611.00	
TOTAL EXPENSES	4,748.00	4,748.00	3,433.52	256.52	0.00	1,314.48	
8135 Ice Rink Rentals - Ice Party							
30 OpRev-ChargeforServc	-5,500.00	-5,500.00	-2,910.01	-590.00	0.00	-2,589.99	52.9%
41 OpEx-Personnel	1,112.00	1,112.00	855.06	83.29	0.00	256.94	76.9%
42 OpEx-Op&AdminServc	10.00	10.00	2.91	0.28	0.00	7.09	29.1%
TOTAL Ice Rink Rentals - Ice Part	-4,378.00	-4,378.00	-2,052.04	-506.43	0.00	-2,325.96	46.9%
TOTAL REVENUES	-5,500.00	-5,500.00	-2,910.01	-590.00	0.00	-2,589.99	
TOTAL EXPENSES	1,122.00	1,122.00	857.97	83.57	0.00	264.03	
8200 Learn to Skate							
30 OpRev-ChargeforServc	-60,000.00	-60,000.00	-47,610.00	-6,144.00	0.00	-12,390.00	79.4%
41 OpEx-Personnel	26,717.00	26,717.00	24,468.21	3,382.22	0.00	2,248.79	91.6%

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	1,515.00	1,515.00	991.98	133.52	0.00	523.02	65.5%
TOTAL Learn to Skate	-31,768.00	-31,768.00	-22,149.81	-2,628.26	0.00	-9,618.19	69.7%
TOTAL REVENUES	-60,000.00	-60,000.00	-47,610.00	-6,144.00	0.00	-12,390.00	
TOTAL EXPENSES	28,232.00	28,232.00	25,460.19	3,515.74	0.00	2,771.81	
8300 Freestyle Sessions							
30 OpRev-ChargeforServc	-52,000.00	-52,000.00	-40,442.75	-4,245.00	0.00	-11,557.25	77.8%
41 OpEx-Personnel	35,575.00	35,575.00	25,860.57	3,443.29	0.00	9,714.43	72.7%
42 OpEx-Op&AdminServc	535.00	535.00	34.23	2.22	0.00	500.77	6.4%
TOTAL Freestyle Sessions	-15,890.00	-15,890.00	-14,547.95	-799.49	0.00	-1,342.05	91.6%
TOTAL REVENUES	-52,000.00	-52,000.00	-40,442.75	-4,245.00	0.00	-11,557.25	
TOTAL EXPENSES	36,110.00	36,110.00	25,894.80	3,445.51	0.00	10,215.20	
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	50,812.58	2,006.84	0.00	21,120.42	70.6%
42 OpEx-Op&AdminServc	3,500.00	3,500.00	339.63	5.48	0.00	3,160.37	9.7%
43 OpEx-Facility&Proper	25,500.00	25,500.00	16,780.71	350.62	0.00	8,719.29	65.8%
TOTAL Ice Ribbon Facility	-39,317.00	-39,317.00	3,683.38	2,362.94	0.00	-43,000.38	-9.4%
TOTAL REVENUES	-140,250.00	-140,250.00	-64,249.54	0.00	0.00	-76,000.46	
TOTAL EXPENSES							

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	100,933.00	100,933.00	67,932.92	2,362.94	0.00	33,000.08	
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	-2,185.45	-295.40	0.00	-314.55	87.4%
41 OpEx-Personnel	7,596.00	7,596.00	7,616.01	698.31	0.00	-20.01	100.3%
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	5,800.21	402.91	0.00	-329.21	106.0%
TOTAL REVENUES	-2,500.00	-2,500.00	-2,185.45	-295.40	0.00	-314.55	
TOTAL EXPENSES	7,971.00	7,971.00	7,985.66	698.31	0.00	-14.66	
9000 General Operating							
30 OpRev-ChargeforServc	-25,000.00	-25,000.00	-17,201.50	-2,825.50	0.00	-7,798.50	68.8%
32 OpRev-Merch&Concess.	-4,000.00	-4,000.00	-2,348.97	-277.51	0.00	-1,651.03	58.7%
33 OpRev-Miscellaneous	-20,000.00	-20,000.00	-18,960.05	-8,580.91	0.00	-1,039.95	94.8%
41 OpEx-Personnel	215,893.00	215,893.00	161,692.19	13,114.23	0.00	54,200.81	74.9%
42 OpEx-Op&AdminServc	1,600.00	1,600.00	7,684.89	1,136.76	0.00	-6,084.89	480.3%

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	842,000.00	842,000.00	647,192.99	58,262.93	0.00	194,807.01	76.9%
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	-344,215.26	-56,014.34	0.00	-1,485,570.74	18.8%
52 NonOpRev-Miscellan.	-193,000.00	-193,000.00	-162,269.60	-14,893.73	0.00	-30,730.40	84.1%
55 CAPITAL PROJECTS	188,000.00	188,000.00	119,243.70	84,803.00	0.00	68,756.30	63.4%
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	617,524.39	74,724.93	0.00	-1,161,817.39	-113.5%
TOTAL REVENUES	-2,071,786.00	-2,071,786.00	-544,995.38	-82,591.99	0.00	-1,526,790.62	
TOTAL EXPENSES	1,527,493.00	1,527,493.00	1,162,519.77	157,316.92	0.00	364,973.23	
9100 Debt Service							
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	-219,106.10	-35,536.97	0.00	-1,028,684.90	17.6%
60 NonOperatingExpense	1,256,217.00	1,256,217.00	-12,537.58	0.00	0.00	1,268,754.58	-1.0%
TOTAL Debt Service	8,926.00	8,926.00	-231,093.68	-35,536.97	0.00	240,019.68	-2589.0%
TOTAL REVENUES	-1,247,791.00	-1,247,791.00	-219,106.10	-35,536.97	0.00	-1,028,684.90	
TOTAL EXPENSES	1,256,717.00	1,256,717.00	-11,987.58	0.00	0.00	1,268,704.58	
9200 Maintenance							
41 OpEx-Personnel	108,047.00	108,047.00	83,972.00	8,000.50	0.00	24,075.00	77.7%

OCTOBER 2025 REVENUE & EXPENSE REPORT

FOR 2025 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminSvc	6,900.00	6,900.00	2,829.95	266.18	0.00	4,070.05	41.0%
43 OpEx-Facility&Proper	15,500.00	15,500.00	10,743.06	1,230.85	0.00	4,756.94	69.3%
TOTAL Maintenance	130,447.00	130,447.00	97,545.01	9,497.53	0.00	32,901.99	74.8%
TOTAL EXPENSES	130,447.00	130,447.00	97,545.01	9,497.53	0.00	32,901.99	
GRAND TOTAL	-127,338.00	-127,338.00	706,245.14	43,010.98	0.00	-833,583.14	-554.6%

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

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

Date Prepared: November 5, 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	276,566.79	304,757.04	(685.60)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	4.9687%	4.2119%	N/A	N/A	4,145,267.54	4,109,187.68	14,893.73	State Treasurer	Enterprise Fund
Sub-total (District investable funds)						4,421,834.33	4,413,944.72	14,208.13		
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:						4,421,834.33	4,413,944.72	14,208.13		

Notes:

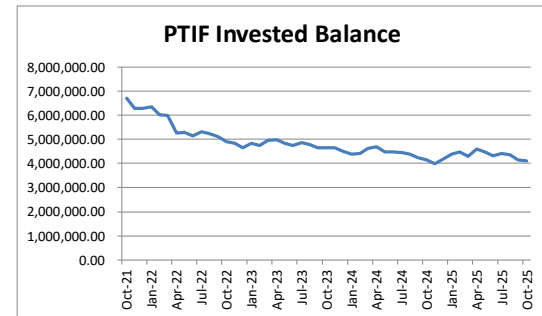
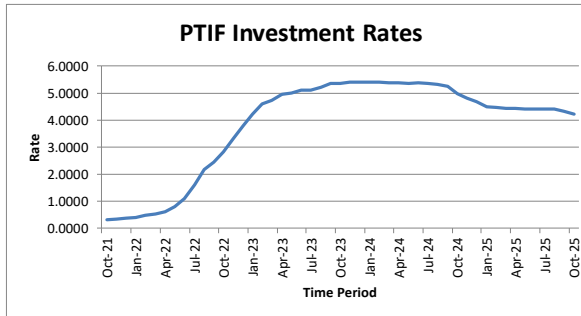
"Net Monthly Earning <Charge>" for checking is the net monthly bank service charges.

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

Galen D. Rasmussen, District Treasurer





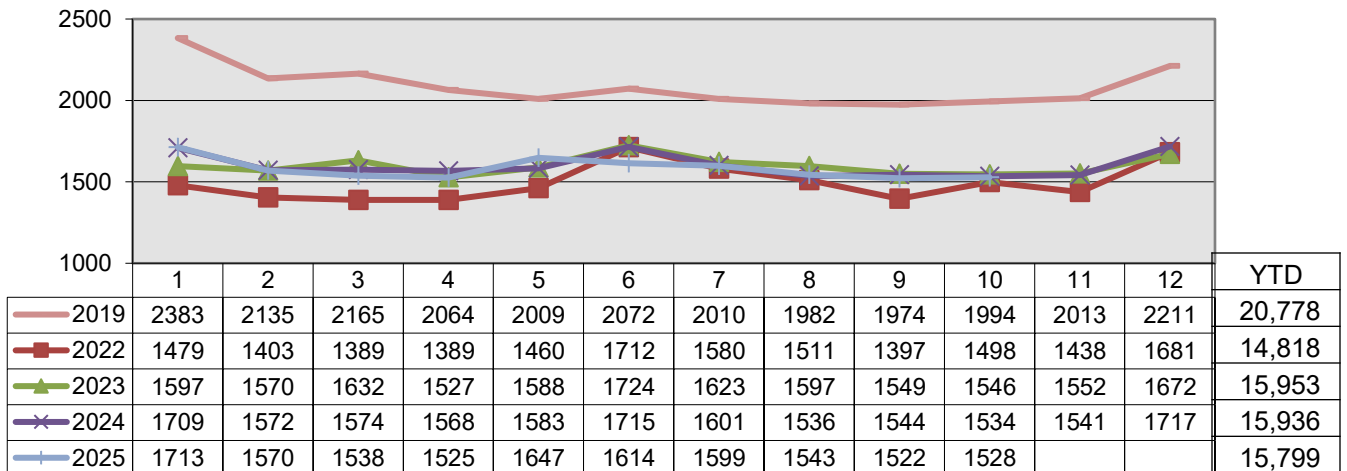
Board Meeting Membership & Admission Report

October 2025

Active in the month of October 2025

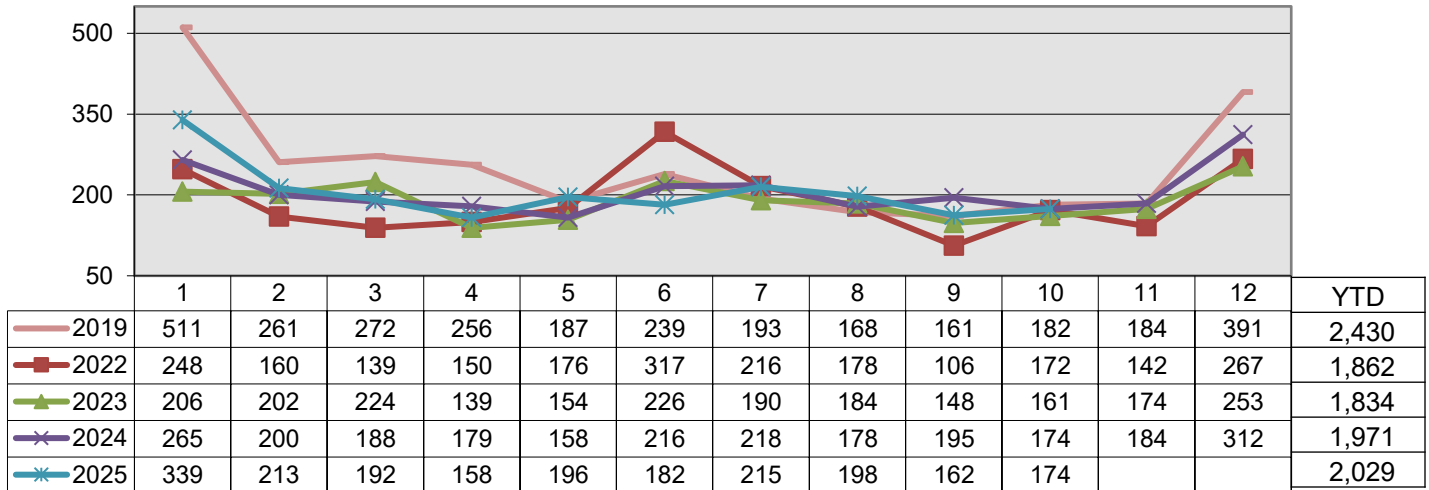
Type	Memberships	Members	Average Size
Annual/Charter	2,618	8,196	3.1
EFT	1,350	5,159	3.8
25 Punch Pass	1,652	3,529	2.1
Walking Pass	356	403	1.1
Insurance Provided	1,718	1,862	1.1
TOTALS	7,694	19,149	

Membership Sales by Month



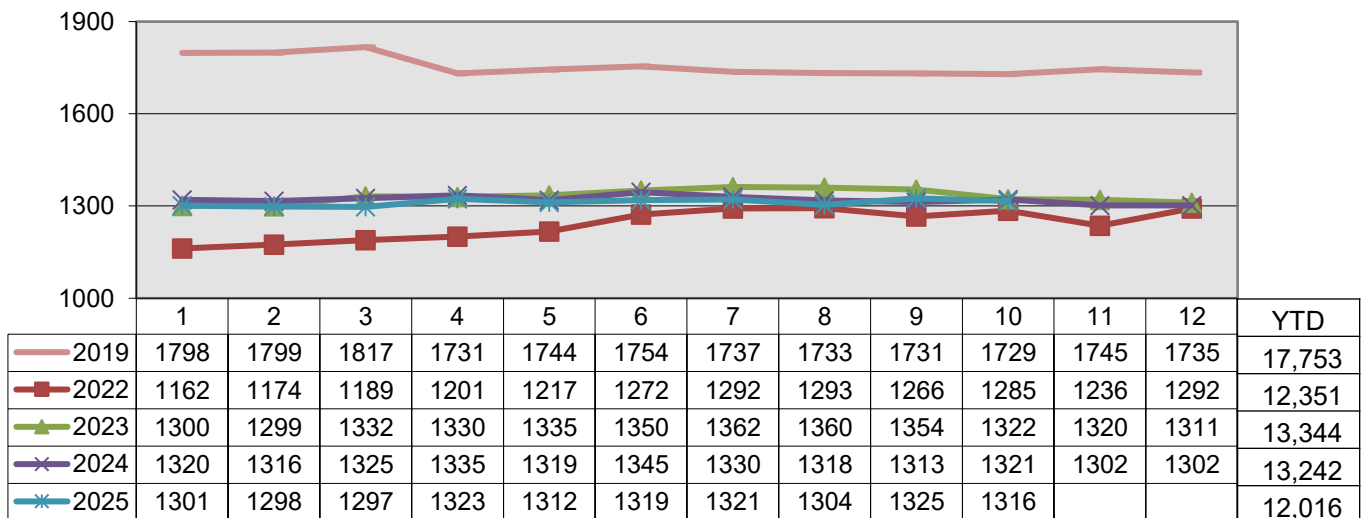
1528	Memberships sold this month	
-6	0%	Total compared year to year
6	0%	Total compared month to month

Annual & Charter Membership Sales



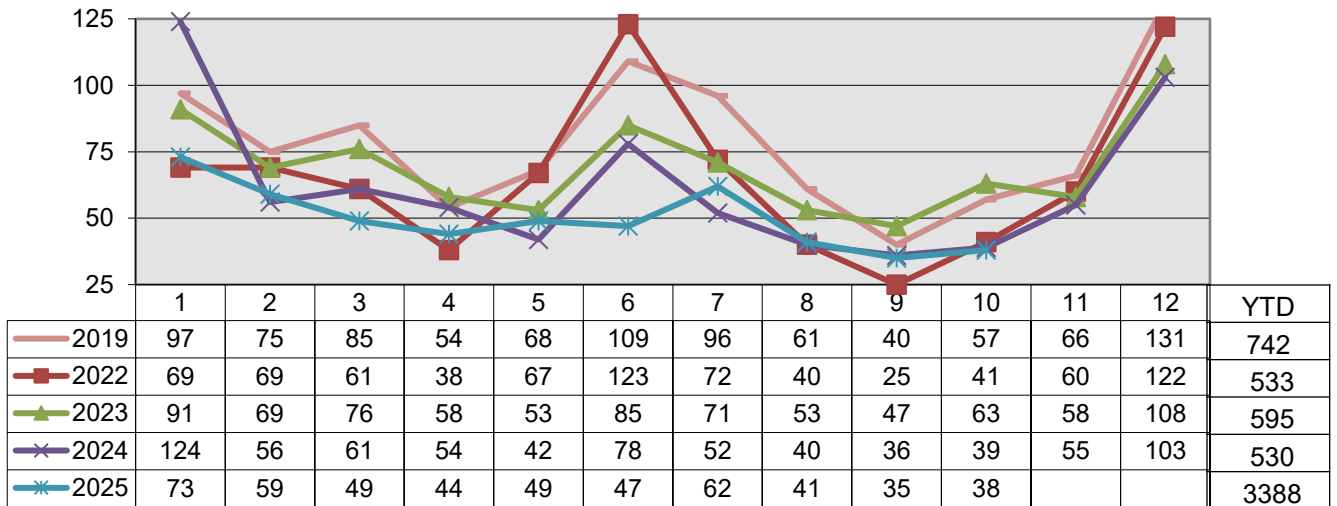
Annual & Charter Memberships sold this month			
174			
0	0%	Total compared year to year	
12	7%	Total compared month to month	

Monthly EFT Membership Sales



1316	Total EFT Memberships sold this month		
-5	0%	Total compared year to year	
-9	-1%	Total compared month to month	

Monthly 25 Punch Pass Sales

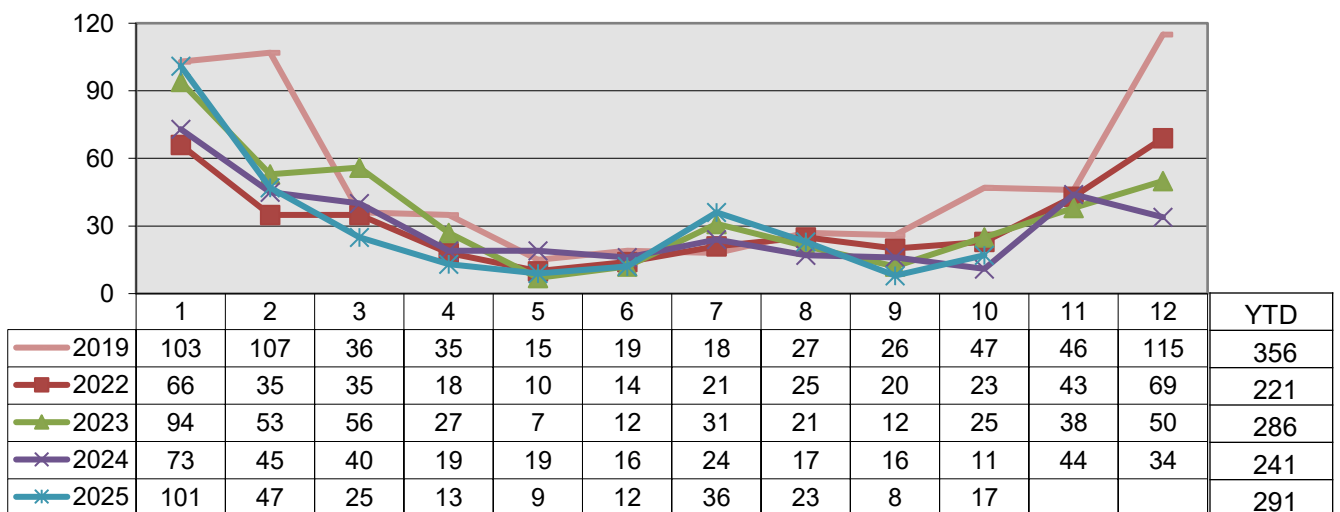


38 Total 25 Punch Pass Memberships sold this month

-1 -3% Total compared year to year

3 9% Total compared month to month

Monthly Walking Passes

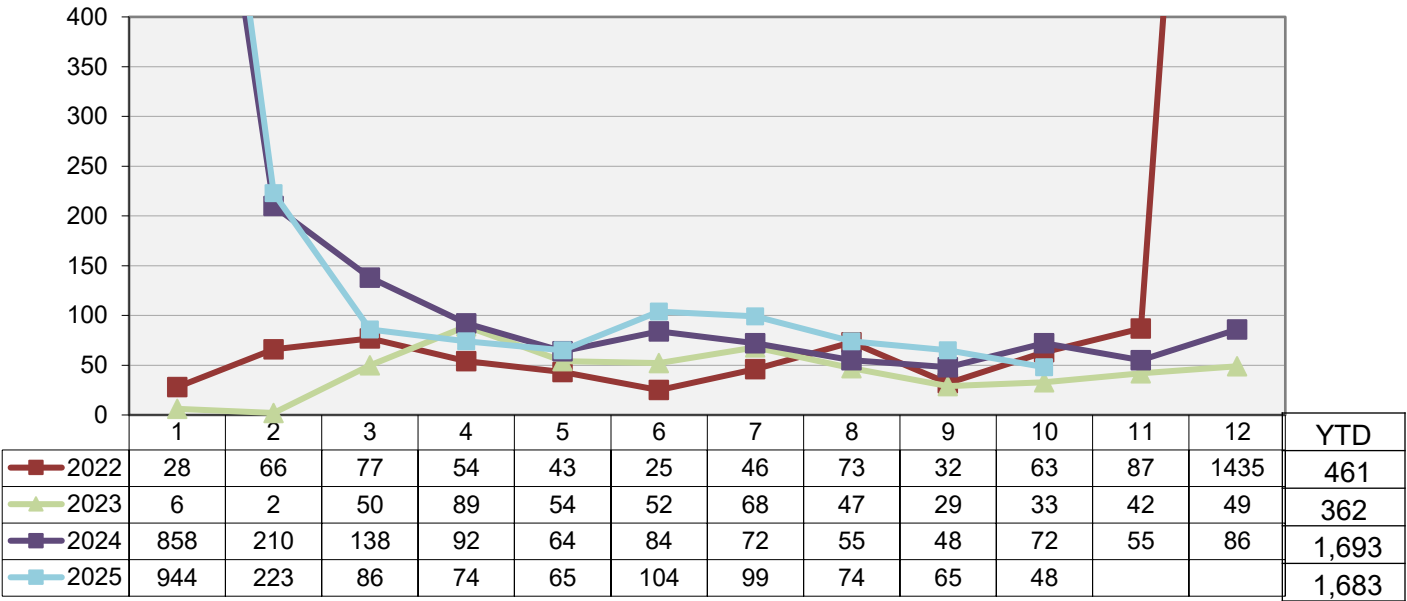


17 Total Walking Passes sold this month

6 55% Total compared year to year

9 113% Total compared month to month

Insurance Paid



48	Insurance Backed Pass Holders	
-24	-50%	Total compared year to year
-17	-35%	Total compared month to month

Day Admittance Averages
for October 2025

	Paid Admissions	Pass Holder Visits
Sunday	91	264
Monday	102	1,684
Tuesday	85	1,344
Wednesday	89	1,431
Thursday	136	1,259
Friday	156	1,143
Saturday	241	876

Paid Admissions includes:

Swimming, Ice Skating, Ice Ribbon, Fitness and Racquetball

Pass Holder Visits includes:

Annual, EFT, 25 Visit, Walking and Insurance

MEMORANDUM

Date: November 5, 2025

To: South Davis Recreation District Board

From: Scott McDonald, Aquatic & Fitness Director
Tom Lund, Facility Maintenance

Subject: Fitness Equipment Replacement

Dear Board Members,

As outlined in the approved 2025 Capital Budget, \$150,000 was allocated for the replacement of fitness and cardio exercise equipment. This year, we are focusing on replacing 13 Life Fitness treadmills (Model 95 Discover SE), originally purchased in 2019.

Our strategic, segmented replacement schedule ensures that equipment remains in optimal working condition for our members and guests, while minimizing maintenance costs and downtime. Upon evaluation, staff determined that one treadmill that was underutilized due to console issues and location, should remain in service.

Staff reviewed, tested, and evaluated commercial treadmills from manufacturers listed on state and cooperative purchasing contracts. After assessing durability and performance, we narrowed our selection to two manufacturers: **Precor** and **Life Fitness**. Quotes were obtained from:

- **Pacific Fitness** (Precor Treadmills via State Contract MA4127)
- **Advanced Exercise** (Life Fitness Treadmills via Sourcewell Contract #052324-LFF)

Equipment Comparison Table:

MFR	Model No.	Description	List Price	Purchase Price	Delivery & Install	Tariff Surcharge	TOTAL	VENDOR
Precor	EPRCTRM-895-P94-SW-BG	Precor Experience 895 Treadmill P94 Console 22" Touch Screen	\$15,530	\$10,871	\$375	\$246	\$11,492	Pacific Fitness
Life Fitness	INT-SE424-XF-14	Integrity+ Treadmill with 24 in SE4 HD Console	\$15,449	\$10,042	\$1,109	\$180	\$11,331	Advanced Exercise

Staff recommends purchasing:

- 9 Life Fitness treadmills from Advanced Exercise at \$11,331 each, totaling \$101,979
- 3 Precor treadmills from Pacific Fitness at \$11,492 each, totaling \$34,476

This purchase replaces 12 treadmills for a total cost of \$136,455, leaving \$13,545 unspent from the approved 2025 Capital Budget.

Thank you for your consideration.

Sincerely,
Scott McDonald, Aquatic & Fitness Director

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	1,475,680	3,056,151	3,062,700	3,156,625	93,925	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	1,512,330	3,116,179	3,133,200	3,226,875	93,675	3%
Personnel Expenses	1,818,380	2,032,492	2,336,375	1,109,472	1,335,069	2,444,553	2,362,175	2,494,149	131,974	6%
Operations & Maintenance Expenses	1,107,163	665,407	860,621	342,021	494,114	836,135	628,970	644,585	15,615	2%
Capital Expenses	84,805	55,840	228,090	34,315	298,000	332,315	329,000	530,000	201,000	61%
Aquatics/Fitness/Events Total Expenses	3,010,348	2,753,739	3,425,085	1,485,808	2,127,183	3,613,003	3,320,145	3,668,734	348,589	10%
Aquatics/Fitness/Events Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(614,853)	(496,824)	(186,945)	(441,859)	(254,914)	
Recreation										
Charge for Service Revenues	476,388	479,181	476,789	448,034	123,486	571,520	605,750	621,650	15,900	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	125,739	593,227	636,250	643,850	7,600	
Personnel Expenses	443,849	479,368	467,908	241,484	260,400	501,884	505,452	504,942	(510)	0%
Operations & Maintenance Expenses	216,660	233,678	226,747	117,773	125,232	243,005	240,115	249,420	9,305	4%
Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
Recreation Total Expenses	660,509	713,046	694,654	359,257	385,632	744,889	745,567	754,362	8,795	
Recreation Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(259,893)	(151,663)	(109,317)	(110,512)	(1,195)	
Ice										
Charge for Service Revenues	682,271	764,846	762,135	385,540	472,000	857,540	849,050	894,500	45,450	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	515,700	938,691	940,300	984,250	43,950	
Personnel Expenses	611,771	625,891	487,736	220,115	281,152	498,143	477,125	528,944	51,819	11%
Operations & Maintenance Expenses	328,942	289,164	230,228	67,186	167,323	234,509	234,495	233,985	(510)	0%
Capital Expenses	-	-	-	220,704	-	220,704	210,000	30,000	(180,000)	-86%

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	792,929	(128,691)	
Ice Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	67,225	(14,665)	18,680	191,321	172,641	
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	331,495	7,555	2%
Operations & Maintenance Expenses	1,661,434	1,826,237	1,895,245	630,064	1,243,150	1,873,214	1,146,500	1,196,700	50,200	4%
Debt Service Expenses	151,517	95,017	94,214	(25,292)	91,509	66,217	1,256,217	1,270,000	13,783	1%
Capital Expenses	764,782	(36,340)	80,247	9,697	157,000	166,697	188,000	95,000	(93,000)	-49%
General Operations Total Expenses	2,838,962	2,164,544	2,359,755	757,547	1,669,542	2,427,089	2,914,657	2,893,195	(21,462)	
General Operations Surplus/(Deficit)	(392,112)	447,014	1,028,227	(446,914)	1,426,458	979,544	404,920	(685,809)	(1,090,729)	
Grand Total Revenues	6,255,813	6,668,189	7,696,993	2,799,961	5,249,769	8,054,730	8,029,327	7,062,361	(966,966)	-12%
Grand Total Expenses	7,450,532	6,546,384	7,197,458	3,110,617	4,630,832	7,738,338	7,901,989	8,109,220	207,231	3%
Net Surplus or (Deficit) - Addition or (Use) of Reserves	(1,194,719)	121,805	499,535	(310,656)	618,937	316,393	127,338	(1,046,859)	(1,174,197)	
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	1,515,121	72,287	5%
	Operations & Maintenance Expenses	935,197	516,716	697,777	276,227	420,500	696,727	475,500	499,500	24,000	5%
	Capital Expenses	84,805	55,840	228,090	34,315	298,000	332,315	329,000	530,000	201,000	61%
	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	2,544,621	297,287	13%
Net Total For 6000 Aquatics & Fitness - General		(754,813)	(271,339)	(222,116)	124,387	(448,000)	(323,613)	(65,334)	(326,121)	(260,787)	
	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	216,958	25,305	13%
	Operations & Maintenance Expenses	-	-	3,945	2,593	1,775	4,368	3,400	6,300	2,900	85%
	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	126,285	223,619	195,053	223,258	28,205	14%
Net Total For 6110 Group Swim Lessons		201,552	190,616	3,494	55,886	(54,285)	1,601	19,947	11,742	(8,205)	
	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										

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
	Charge for Service Revenues	-	-	87,985	67,029	61,380	128,409	98,000	141,000	43,000	44%
	Merchandise and Concessions Revenues	-	-	35	29	200	229	250	250		
	Personnel Expenses	-	-	88,275	45,657	54,630	100,287	80,643	99,091	18,448	23%
	Operations & Maintenance Expenses	-	-	11,137	9,318	4,080	13,398	13,100	13,200	100	1%
	Total Revenues	-	-	88,020	67,058	61,580	128,638	98,250	141,250	43,000	44%
	Total Expenses	-	-	99,413	54,976	58,710	113,686	93,743	112,291	18,548	20%
Net Total For 6250 Swim Team - Competitive		-	-	(11,392)	12,082	2,870	14,952	4,507	28,959	24,452	
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	13,199	1,056	9%
	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	16,724	2,056	14%
Net Total For 6300 Masters Swim Team		-	-	5,352	5,400	1,715	7,115	6,332	7,276	944	
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	6,533	13,985	23,387	18,176	(5,211)	-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	11,548	32,993	51,387	36,201	(15,186)	-30%
Net Total For 6400 Water Polo		6,985	5,822	(19,901)	(3,878)	(2,548)	(6,426)	113	299	186	
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%

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	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	
	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	28,188	244	1%
	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	28,218	259	1%
	Net Total For 6610 Pool Facility Rental - Parties	35,424	49,151	40,417	24,332	19,259	43,591	45,041	46,282	1,241	
	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%

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
	Personnel Expenses	-	-	4,940	2,003	1,523	3,526	3,832	2,874	(958)	-25%
	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	3,374	(908)	-21%
	Net Total For 6710 Egg Dive	(77,287)	(80,593)	(3,708)	(573)	(1,533)	(2,106)	218	(249)	(467)	
	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	3,455	(251)	-7%
	Operations & Maintenance Expenses	-	-	89	4	64	68	120	120	-	0%
	Total Revenues	-	-	1,746	-	2,700	2,700	3,950	3,500	(450)	-11%
	Total Expenses	-	-	5,677	1,266	2,348	3,614	3,826	3,575	(251)	-7%
	Net Total For 6720 Dogapoolooza	-	-	(3,931)	(1,266)	352	(914)	124	(75)	(199)	
	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	2,958	(279)	-9%
	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	4,708	(29)	-1%
	Net Total For 6730 Movie Nights	-	7,000	(6,894)	(3,341)	378	(2,963)	13	(208)	(221)	
	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	76,995	(7,226)	-9%
	Operations & Maintenance Expenses	-	-	82,184	22,401	51,100	73,501	68,000	69,000	1,000	1%
	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	145,995	(6,226)	-4%
	Net Total For 6740 Races/Triathlon	94,328	99,796	(56,234)	(23,626)	(12,675)	(36,301)	1,529	5	(1,524)	
	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%

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	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	1,512,330	3,116,179	3,133,200	3,226,875	93,675	3%
	Aquatics/Fitness/Events Total Expenses	3,010,348	2,753,739	3,425,085	1,485,808	2,127,183	3,613,003	3,320,145	3,668,734	348,589	10%
	Aquatics/Fitness/Events Net Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(614,853)	(496,824)	(186,945)	(441,859)	(254,914)	136%

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	39,665	14,032	55%
	Operations & Maintenance Expenses	157,922	178,749	79,794	25,268	64,093	89,361	86,950	89,850	2,900	3%
	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	129,515	16,932	15%
	Net Total For 7000 Recreation - General	(572,408)	(606,195)	(97,484)	(34,169)	(78,443)	(112,612)	(110,083)	(127,015)	(16,932)	
	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	129,286	1,921	2%
	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	189,436	1,946	1%
	Net Total For 7110 Team Sports Youth -Jr Jazz	117,769	93,991	(15,001)	7,876	(9,425)	(1,549)	510	5,564	5,054	
	7115 Team Sports Youth Jr Jazz										
	Charge for Service Revenues	-	-	37,725	21,740	25,000	46,740	74,000	54,300	(19,700)	-27%
	Personnel Expenses	-	-	78,733	30,508	33,070	63,578	71,921	52,501	(19,420)	-27%
	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	54,300	(19,700)	-27%
	Total Expenses	-	-	85,040	31,476	33,095	64,571	73,921	54,051	(19,870)	-27%
	Net Total For 7115 Team Sports Youth Jr Jazz	-	-	(47,315)	(9,736)	(8,095)	(17,831)	79	249	170	
	7120 Team Sports Youth - Soccer										
	Charge for Service Revenues	238,158	243,902	79,783	95,765	1,510	97,275	85,000	99,000	14,000	16%
	Sponsorship & Donation Revenues	19,000	18,425	14,000	12,000	(1,500)	10,500	15,000	10,000	(5,000)	-33%
	Personnel Expenses	-	-	41,307	29,184	34,565	63,749	60,187	66,481	6,294	10%
	Operations & Maintenance Expenses	-	-	25,632	19,233	12,310	31,543	28,250	30,625	2,375	8%
	Total Revenues	257,158	262,327	93,783	107,765	10	107,775	100,000	109,000	9,000	9%
	Total Expenses	-	-	66,939	48,417	46,875	95,292	88,437	97,106	8,669	10%
	Net Total For 7120 Team Sports Youth - Soccer	257,158	262,327	26,845	59,348	(46,865)	12,483	11,563	11,894	331	
	7130 Team Sports Youth Flag Football										
	Charge for Service Revenues	-	-	80,466	100,040	(851)	99,189	83,000	105,000	22,000	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
	Sponsorship & Donation Revenues	-	-	-	-	-	-	2,000		(2,000)	-100%
	Personnel Expenses	-	-	43,459	30,432	30,782	61,214	53,566	61,589	8,023	15%
	Operations & Maintenance Expenses	-	-	30,973	22,846	15,060	37,906	31,030	39,040	8,010	26%
	Total Revenues	-	-	80,466	100,040	(851)	99,189	85,000	105,000	20,000	24%
	Total Expenses	-	-	74,432	53,278	45,842	99,120	84,596	100,629	16,033	19%
Net Total For 7130 Team Sports Youth Flag Football		-	-	6,034	46,762	(46,693)	69	404	4,371	3,967	
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	4,465	20,231	15,978	16,908	930	6%
	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	4,480	27,815	24,693	25,433	740	3%
Net Total For 7140 Team Sports Youth Spring Baseball		(508)	1,036	(4,910)	4,583	(4,480)	103	807	3,067	2,260	
7150 Team Sports Youth Summer Baseball											
	Charge for Service Revenues	-	-	11,844	13,334	55	13,389	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	5,475	12,236	10,094	11,501	1,407	14%
	Operations & Maintenance Expenses	-	-	3,212	4,644	547	5,191	4,260	5,325	1,065	25%
	Total Revenues	-	-	12,347	17,143	308	17,451	15,000	17,200	2,200	15%
	Total Expenses	-	-	14,226	11,405	6,022	17,427	14,354	16,826	2,472	17%
Total For 7150 Team Sports Youth Summer Baseball		-	-	(1,879)	5,737	(5,714)	23	646	374	(272)	
7160 Team Sports Youth Volleyball											
	Charge for Service Revenues	-	-	32,852	35,213	1,350	36,563	35,000	38,000	3,000	9%
	Sponsorship & Donation Revenues	-	-	3,000	-	1,500	1,500	4,000	2,000	(2,000)	-50%
	Personnel Expenses	-	-	23,848	14,151	17,027	31,178	29,173	30,533	1,360	5%
	Operations & Maintenance Expenses	-	-	10,050	4,298	2,460	6,758	9,500	6,520	(2,980)	-31%
	Total Revenues	-	-	35,852	35,213	2,850	38,063	39,000	40,000	1,000	3%
	Total Expenses	-	-	33,898	18,449	19,487	37,936	38,673	37,053	(1,620)	-4%
Net Total For 7160 Team Sports Youth Volleyball		-	-	1,954	16,764	(16,637)	127	327	2,947	2,620	
7210 Team Sports Adult Men's Basketball											
	Charge for Service Revenues	-	-	15,468	5,718	10,500	16,218	33,250	26,250	(7,000)	-21%

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
	Personnel Expenses	-	-	28,075	9,885	11,453	21,338	30,811	24,761	(6,050)	-20%
	Operations & Maintenance Expenses	-	-	1,155	456	407	863	1,525	1,025	(500)	-33%
	Total Revenues	-	-	15,468	5,718	10,500	16,218	33,250	26,250	(7,000)	-21%
	Total Expenses	-	-	29,230	10,342	11,860	22,202	32,336	25,786	(6,550)	-20%
	Total For 7210 Team Sports Adult Men's Basketball	-	-	(13,762)	(4,624)	(1,360)	(5,984)	914	464	(450)	
	7211 Team Sports Adult Women Basketball										
	Charge for Service Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Personnel Expenses	-	-	8	-	-	-	-	-	-	#DIV/0!
	Operations & Maintenance Expenses	-	-	1,051	-	-	-	-	-	-	#DIV/0!
	Total Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Expenses	-	-	1,059	-	-	-	-	-	-	#DIV/0!
	Total 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	8,800	(400)	-4%
	Personnel Expenses	-	-	5,461	2,291	3,909	6,200	6,498	5,688	(810)	-12%
	Operations & Maintenance Expenses	-	-	2,415	931	2,056	2,987	2,700	3,200	500	19%
	Total Revenues	-	-	3,486	3,668	-	3,668	9,200	8,800	(400)	-4%
	Total Expenses	-	-	7,876	3,223	5,965	9,188	9,198	8,888	(310)	-3%
	Net Total For 7220 Team Sports Adult Mens Softball	-	-	(4,390)	445	(5,965)	(5,520)	2	(88)	(90)	
	7230 Team Sports Adult Coed Softball										
	Charge for Service Revenues	-	-	4,600	-	-	-	9,200	8,800	(400)	-4%
	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	8,800	(400)	-4%
	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	141	125	
	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)	

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
	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	10,176	15,999	16,241	18,099	1,858	11%
	Operations & Maintenance Expenses	-	-	135	18	89	107	540	280	(260)	-48%
	Total Revenues	32,118	33,741	9,008	15,644	219	15,863	13,000	16,500	3,500	27%
	Total Expenses	-	-	19,358	5,842	10,265	16,107	16,781	18,379	1,598	10%
	Net Total For 7410 Pickleball Camp	32,118	33,741	(10,350)	9,802	(10,046)	(244)	(3,781)	(1,879)	1,902	
	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	24,185	1,941	9%
	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	24,485	1,701	7%
	Net Total For 7420 Tennis Camp	-	-	(12,725)	10,045	(16,332)	(6,287)	(4,784)	(4,485)	299	
	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	15,009	(679)	-4%
	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	15,289	(729)	-5%
	Net Total For 7430 Sports and Fitness Camp	-	-	(9,448)	2,034	(9,096)	(7,062)	(5,518)	(5,789)	(271)	
	Recreation Total Revenues	496,235	498,642	497,158	467,488	125,739	593,227	636,250	643,850	7,600	1%
	Recreation Total Expenses	660,509	713,046	694,654	359,257	385,632	744,889	745,567	754,362	8,795	1%
	Recreation Net Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(259,893)	(151,663)	(109,317)	(110,512)	(1,195)	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
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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	317,934	25,639	9%
	Operations & Maintenance Expenses	295,403	263,952	198,907	50,545	151,750	202,295	203,000	198,500	(4,500)	-2%
	Capital Expenses	-	-	-	220,704	-	220,704	210,000	30,000	(180,000)	-86%
	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	546,434	(158,861)	-23%
t Total For 8000 Ice Rink Facility - General Operation		(432,735)	(465,270)	(71,720)	(187,078)	(97,950)	(285,028)	(254,995)	(89,184)	165,811	
	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	4,744	21	0%
	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	4,769	21	0%
Net Total For 8130 Ice Rink Rentals - Full Rink		3,100	3,070	(2,209)	(2,800)	2,015	(785)	2	231	229	
	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%

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	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%
	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	31,775	5,058	19%
	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	33,305	5,073	18%
	Net Total For 8200 Learn to Skate	59,942	58,732	18,501	14,841	15,554	30,395	31,768	31,695	(73)	
	8300 Freestyle Sessions										
Net Total For 8300 Freestyle Sessions	Charge for Service Revenues	58,928	58,265	39,792	21,045	28,000	49,045	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	28,000	49,045	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	7,350	16,611	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	144,500	4,500	3%
	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	79,544	7,611	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	144,500	4,250	3%
	Total Expenses	67,736	62,099	107,473	56,616	49,479	106,095	100,933	112,384	11,451	11%
	Net Total For 8400 Ice Ribbon Facility	36,568	59,289	19,973	7,634	28,521	36,155	39,317	32,116	(7,201)	
	8700 Special Events - Ice										
Net Total For 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%

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	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)	
	Ice Total Revenues	827,619	835,116	838,549	417,991	520,700	938,691	940,300	984,250	43,950	5%
	Ice Total Expenses	940,713	915,055	717,964	508,004	448,475	953,356	921,620	792,929	(128,691)	-14%
	Ice Net Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	72,225	(14,665)	18,680	191,321	172,641	924%

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	218,434	2,541	1%
	Operations & Maintenance Expenses	1,540,173	1,706,325	1,874,841	621,645	1,230,550	1,852,195	1,123,600	1,173,150	49,550	4%
	Capital Expenses	764,782	(36,340)	80,247	9,697	157,000	166,697	188,000	95,000	(93,000)	-49%
	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	1,486,584	(40,909)	-3%
	Net Total For 9000 General Operating	(1,001,000)	(164,174)	4,366	(484,362)	418,325	(66,037)	544,293	720,802	176,509	
	9100 Debt Service										
	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	1,270,000	13,783	1%
	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	1,270,500	13,783	1%
	Net Total For 9100 Debt Service	990,953	1,010,230	1,150,096	94,049	1,081,491	1,175,540	(8,926)	(1,270,500)	(1,261,574)	
	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	12,600	20,470	22,400	23,050	650	3%
	Capital Expenses	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues										#DIV/0!
	Total Expenses	382,065	399,043	126,234	56,600	73,358	129,958	130,447	136,111	5,664	4%
	Net Total For 9200 Maintenance	(382,065)	(399,043)	(126,234)	(56,600)	(73,358)	(129,958)	(130,447)	(136,111)	(5,664)	
	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	1,669,542	2,427,089	2,914,657	2,893,195	(21,462)	
	General Operations Net Surplus/(Deficit)	(392,112)	447,014	1,028,227	(446,914)	1,426,458	979,544	404,920	(685,809)	(1,090,729)	-269%
	Grand Total Revenues	6,255,813	6,668,189	7,696,993	2,799,961	5,254,769	8,054,730	8,029,327	7,062,361	(966,966)	
	Grand Total Expenses	7,450,532	6,546,384	7,197,458	3,110,617	4,630,832	7,738,338	7,901,989	8,109,220	207,231	

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 Surplus or (Deficit) - Addition or (Use) of Reserves	(1,194,719)	121,805	499,535	(310,656)	623,937	316,393	127,338	(1,046,859)	(1,174,197)	
	Check figure to detailed tab	-	(0)	-	-	-	-	-	-		

RESOLUTION NO. 2025-06

WHEREAS, State law requires the South Davis Recreation District Board to adopt a budget each year; and

WHEREAS, the Board desires to accept and approve a tentative budget to provide a period of study and public comment on the eventual Final Budget for the District for the 2026 calendar year; and

WHEREAS, the Board has discussed and evaluated the potential revenues and expenditures of the District and has determined to adopt the District's 2026 Tentative Budget;

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

Section 1. Adoption. The 2026 Tentative Budget submitted to the Board is hereby accepted and tentatively adopted.

Section 2. Public Hearing. A public hearing to consider the proposed Final Budget be set for December 8th, 2025 at 6 p.m., or as soon thereafter as possible, at the South Davis Recreation Center, 550 N 200 W, Bountiful, Utah, 84010.

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

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

PASSED AND ADOPTED BY THE BOARD OF THE SOUTH DAVIS RECREATION DISTRICT ON THIS 10th DAY OF NOVEMBER 2025.

SOUTH DAVIS RECREATION DISTRICT

By: _____
Chair

ATTEST:

Clerk