

South Davis Recreation District
Board Meeting
December 15th, 2025 6:00 p.m.

REVISED NOTICE OF AND AGENDA FOR the South Davis Recreation District Board meeting to be held at the South Davis Recreation Center (550 N 200 W) and via electronic means at the date and time given above. The public is invited to join in-person or electronically. Those wishing to join electronically 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 December 2025's Employee of the Month
4. Approval of November 10th, 2025 Board Meeting Minutes and November 17th, 2025 Public Hearing Minutes
5. Review and Approval of Expenditures/Financial Statement Review for November 2025 Reports
6. Approval of Board Meeting Calendar for 2026
7. Review of 2025 Fraud Risk Assessment – Tyson Beck
8. Open Public Hearing on Proposed Fee Increases (**Approx. 6:15pm**)
9. Discussion on Proposed FY 2026 Fee Increases
10. Close Public Hearing on Proposed Rate Increases
11. Action on Resolution 2025-08 Adopting 2024 Rate Increases
12. Open Public Hearing on FY 2026 Budget (**Approx. 6:30pm**)
13. Discussion on Proposed FY 2026 Budget
14. Close Public Hearing on FY 2026 Budget
15. Action on Resolution 2025-09 Regarding FY 2026 Budget
16. Update on School District Discussions
17. Memo on Copier Machine Capital Expense
18. Executive Director Report
19. Nomination and Selection for 2026 Board Chair and Vice Chair
20. Next Board Meeting – **January 12th, 2026**
21. Adjourn

November 10th, 2025 at 5:30 p.m.

Councilmember Kate Bradshaw, Bountiful City
Councilmember Dell Butterfield, West Bountiful City ***arrived at 5:32 p.m.*
Councilmember Suzette Jackson, North Salt Lake City
John Norman, Board Appointed Representative ***arrived at 5:33p.m.*
Brett Steadman, Board Appointed Representative
Councilmember Spencer Summerhays, Centerville City
Mayor Ryan Westergard, Woods Cross City

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

Jared Gabaldon (Bountiful), Ron Mortensen (Bountiful)

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

Councilmember Butterfield and Board Member Norman arrived at 5:32 p.m. and 5:33 p.m.

RECOGNITION OF NOVEMBER 2025 EMPLOYEE OF THE MONTH

APPROVAL OF OCTOBER 13TH, 2025 BOARD MEETING MINUTES

REVIEW AND APPROVAL OF EXPENDITURES/FINANCIAL STATEMENT REVIEW

48 **FOR OCTOBER 2025**

49
50 Mr. Miller highlighted the following expenditures:

- 51 • Vendor (Line #) – amount and for
- 52 • Carpenter Paper (#17) - \$2,487.09 for janitorial paper products
- 53 • FW Specialties (#22) - \$84,803.00 for epoxy on aquatic flooring
- 54 • Nustream (#29) - \$1,134.74 for hand soap and shampoo
- 55 • Cal Sports (#33) - \$222.00 for basketball referee training
- 56 • CEM Maintenance (#42) - \$1,009.95 for parts to fix hot tub
- 57 • ERC Wiping Products (#45) - \$1,188 for gym wipes
- 58 • Larsen Electric (#48) - \$7,434.00 for electrical work to install the pool filter
- 59 • Standard Plumbing (#92) - \$3,250.00 for parts a heat exchanger
- 60

61 Total expenditures of \$458,530.05 for the period of October 1, 2025, to October 31, 2025,
62 was approved on a motion made by Mayor Westergard, and seconded by Councilmember Bradshaw.
63 Chairman Summerhays asked for a roll call vote. Board Members Westergard, Jackson,
64 Summerhays, Bradshaw, Steadman, Butterfield, and Norman voted “aye.” There were no “nays.”

65
66 **UPDATE ON SCHOOL DISTRICT DISCUSSION**

67
68 Chairman Summerhays asked if members had received an email from Mr. Miller on feedback
69 regarding discussions with the school district. Councilmember Butterfield inquired if it was known
70 how other pools handle their interlocal agreements for pool time. Board Member Steadman said that
71 Salt Lake County will agree to rental of lanes at the start of the school year.

72 ***Mayor Westergard left at 5:53 p.m. ***

73
74 **EXECUTIVE DIRECTOR REPORT**

75
76 Mr. Miller reported on the following items:

- 77 • Ice Ribbon opening is tentatively scheduled for Nov. 24th
- 78 • Ice Ribbon chiller repair is still on order
- 79 • Jr. Jazz officials were recognized for their work
- 80 • Introduced Celeste Daley as the Customer Service Manager
- 81 • Postponed the health and wellness fair until the new year
- 82 • Programs with good participation numbers; skating, freestyles, swim lessons
- 83 • Thanksgiving day races have 700 current participants
- 84 • Thanksgiving Invitational Swim Meet – 11/21 & 11/22
- 85

86 **MEMBERSHIP REPORT**

87
88 Membership sales are very even but are expecting high sales during December Deal Days.
89 Board Member Norman suggested that the report be included in the packet, but it doesn't necessarily
90 need to be discussed in the meeting. Chairman Summerhays suggested to include it in the Director's
91 report.

92
93 **MEMO ON PURCHASE OF FITNESS EQUIPMENT**

95 Scott McDonald said they are looking to replace twelve out of thirteen treadmills that were
96 purchased in 2019 originally. Mr. McDonald reviewed state contracts and other cooperative
97 purchasing contracts and then viewed and tested other commercial treadmills. Afterwards, they
98 narrowed the selection to two manufacturers, Pacific Fitness and Advanced Exercise. Mr. McDonald
99 explained that he went with two brands to give patrons a choice of preferences. Mr. McDonald
100 explained that the older treadmills will be auctioned off.
101

102 Staff recommends purchasing nine Life fitness treadmills from Advanced Exercise for a total
103 of \$101,979 and three Precor treadmills from Pacific Fitness for a total of \$34,476. The 2025 Capital
104 Budget had \$150,000 allocated for treadmills and the two purchases totaled \$136,455.
105

106 Councilmember Jackson made a motion to approve the purchase of treadmills from Advanced
107 Exercise for \$101,979 and Pacific Fitness for \$34,476, and Board Member Norman seconded the
108 motion. Chairman Summerhays asked for a roll call vote. Board Members Norman, Butterfield,
109 Steadman, Bradshaw, Summerhays, and Jackson voted “aye.” There were no “nays.”
110

111 **UPDATE ON POTENTIAL FUTURE PROJECT COSTS**

112

113 Mr. Miller reported that he has received three cost projections from separate companies on
114 various potential future projects, however some were still missing full projects or had other mistakes.
115 Mr. Miller was still looking to get updated costs and will report back with it summarized and any of
116 the differences noted.
117

118 **DISCUSSION ON 2026 BUDGET**

119

120 Mr. Miller explained some of the changes he made after the previous meeting and discussed
121 adding a footnote that indicates the final bond payment. Mr. Miller noted changes made to capital
122 projects; reduce aquatic locker room changes but left some money for needed improvements,
123 increased fitness flooring costs, increased funds for a pool filter and boiler replacement, and
124 decreased water heaters. Mr. Miller informed that there are some accounts that are likely to see
125 changes before the final budget as programs are evaluated.
126

127 Board Members discussed where and how to budget for full-time payroll and benefits.
128 Chairman Summerhays reminded the board that the budget has the proposed property tax increase
129 already figured into it. Councilmember Bradshaw inquired if the insurance costs are finalized and Mr.
130 Miller said it likely will be the final amount.
131

132 **ACTION ON RESOLUTION 2025-06 ADOPTING A FY 2026 TENTATIVE BUDGET**

133

134 Board Member Norman made a motion to approve Resolution 2025-06 adopting a tentative
135 2026 budget, as it was presented, and Board Member Steadman seconded the motion. Chairman
136 Summerhays called for a roll call vote. Board Members Butterfield, Steadman, Bradshaw,
137 Summerhays, Jackson, and Norman voted “aye.” There were no “nays.”
138

139 **ADJOURNMENT**

140

141 At 7:28 p.m. Councilmember Butterfield made a motion to adjourn the meeting.

South Davis Recreation District Truth In Taxation Public Hearing

November 17th, 2025 at 6:30 p.m.

Board Members present:

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

Staff In Attendance:

Tif Miller, Executive Director	Jayne Blakesley, District Attorney
Scott McDonald, Aquatics & Fitness Director	Mary Gadd, Office Manager
Tyson Beck, District Clerk	

Others in Attendance:

Dan Bell (Bountiful), Laureen Carlson (Bountiful), Troy Holzer (Bountiful), Judy Johnson (Bountiful), Renita Johnson (Bountiful), Job Kingston (Centerville), Laura Malan (Bountiful), Charlotte Maxwell (North Salt Lake), Ron Mortensen (Bountiful), Par Ruhr (Bountiful), Greg Stewart (North Salt Lake), Isabell Stringham (Bountiful), David Taylor (Bountiful), Jason Taylor (Farmington)

WELCOME

Chairman Summerhays opened the hearing at 6:33 p.m.

DISTRICT STAFF PRESENTATION REGARDING PROPOSED TAX INCREASE

Mr. Miller reviewed the District's purpose in serving the needs of South Davis County and is an important part of the community. He presented background to how the taxes that the District collects are split into two parts. One part is the bond debt levy, which will see the final payment in January 2026 and will drop off residents' tax bills. The second is the subsidy levy, which has no expiration and can be increased as permitted but only to a certain amount.

Mr. Miller reviewed that due to rising costs the District has proposed a 5% increase to the subsidy levy. The District has seen increases in utilities, insurance, pool chemicals, professional financial services, and capital expenditures. Mr. Miller explained that to offset these costs that the District has increased fees for participation, reviewed programs and events to eliminate, and has reduced full-time staffing.

PUBLIC COMMENTS

Pat Ruhr – can the building be utilized for solar power and put the savings towards expansion as the facilities could use upgrades

48 *Isabell Stringham* – mission statement didn't say anything about financial responsibility, doesn't use
49 the facility and should not have to subsidize it, asked for expenses to be reduced instead of raising
50 taxes
51 *Charlotte Maxwell* – feels the facility is not a need and is an extra luxury, raise the admission price
52 *Troy Holzer* – more expenses should be reduced or changed to lower cost alternatives, fees for users
53 need to be increased
54 *Ron Mortensen* – previous subsidy increase was 40% and had discussions of increases of every other
55 year, new growth gives the District more revenue than the rate of inflation over the course of the last
56 20 years, requested non-resident rates for rentals like the ice rink
57 *Erin Ottley* – manage the facility better and focus on the needs
58 *Camilla* – asked what the strategy is to solve this going forward and determining what is working and
59 what is not, finding solutions so increases don't happen every other year
60 *Molly Hansen* – asked that staff plan ahead and save for repairs
61 *David Hansen* – there are private entities that provide some of the same services for a profit
62 *David Taylor* – no homes in Bountiful are average, property values went up 14% that the District
63 doesn't need to add the 5% as well
64 *Jason Taylor* – funding the facility is a luxury, take a close look at expenditures, asked for more
65 transparency to the public
66

67 At 7:27 p.m. Chairman Summerhays closed the public hearing.
68

69 **BOARD MEMBERS REPORT OF TAX INCREASE SENTIMENT AT PUBLIC MEETING** 70

71 Chairman Summerhays explained that as home valuations increase that the property tax does
72 not increase, and the District's vision statement does talk about good financial stewardship. Chairman
73 Summerhays added that the longest serving members are at 4 years and said the District is going
74 through a period of transition regarding finances and that they have been raising prices and reducing
75 costs. Chairman Summerhays allowed each board member to answer questions and give statements
76 regarding the tax increase.
77

78 Mayor Westergard gave some more information on property tax calculations when a home
79 value increases or decreases. Mayor Westergard added that there are non-resident rates for
80 memberships and Mr. Miller added that adding a non-resident rate for facility rentals is on the
81 proposed fee increases for the December meeting.
82

83 Councilmember Bradshaw invited attendees to join any future board meetings.
84 Councilmember Bradshaw added that tracking both revenues and expenses on an activity level has
85 been put in place and has led to unhappy board meeting attendees due to changes.
86

87 Councilmember Butterfield explained that financial responsibility and transparency is an
88 important thing to him and there is value to the community with the facility even if an individual does
89 not use it.
90

91 Councilmember Jackson shared that when she joined the board, she could see the work that
92 had been done and is hopeful that appropriate cuts can be made to reduce expenses before any
93 external changes are made.
94

95 Board Member Steadman agreed that the budget has been heavily scrutinized and community

96 events have been cut. Board Member Steadman suggested reading some of the studies that have been
97 published regarding the impact that a community recreation center has on the community beyond
98 health and wellness.
99

100 Board Member Norman noted that rarely do private businesses build ice rinks and
101 competition pools and was why the District was created.
102

103 Chairman Summerhays allowed for a question from the public on if newly built homes
104 increase revenue from taxes collected for the District and Tyson Beck replied that does increase
105 collected taxes. Chairman Summerhays thanked those in attendance for coming.
106

107 **CONSIDERATION OF RESOLUTION 2025-07 SETTING NEW OPERATIONS TAX**
108 **REVENUE FOR 2026**
109

110 Chairman Summerhays noted that a lesser amount can be selected and voted upon.
111 Councilmember Butterfield made a motion to approve Resolution 2025-07, setting new operations
112 tax revenue for 2026 at \$86,200, and was seconded by Board Member Steadman.
113

114 Councilmember Jackson noted that the bond debt levy that is dropping off will only be
115 effective if no new bond is ever approved and would like to see another year of changes and fee
116 increases before raising the taxes for a second time. Councilmember Bradshaw offered that the
117 previous tax increase was high but has helped fill a hole and that there is still work to do in balancing
118 revenue and expenses. Mayor Westergard agreed that being diligent with internal expenses will
119 continue.
120

121 Chairman Summerhays asked for a roll call vote on the motion. Board Members Butterfield,
122 Summerhays, Bradshaw, Westergard, Steadman, and Norman voted “aye.” Board Member Jackson
123 voted “nay.”
124

125 **ADJOURNMENT**
126
127

At 8:16 p.m. Chairman Summerhays adjourned the meeting.

SOUTH DAVIS RECREATION DISTRICT
Cash Disbursements Submitted For Approval
For the Period Nov 1-30, 2025

AGENDA ITEM # _____

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
<u>Payroll & Electronic Disbursements:</u>				
1 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 11/01/2025	20739-20756	11/7/2025	3,554.96
2 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 11/01/2025	ACH	11/7/2025	89,123.30
3 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 11/01/2025	EFTPS	11/7/2025	21,004.77
4 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 10/18/2025	ACH	11/10/2025	6,338.95
5 US BANK	EPAYMENT FOR OCT 2025 CREDIT CARD BILL	ACH	11/17/2025	7,342.41
6 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 11/15/2025	20757-20772	11/21/2025	4,859.36
7 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE11/15/2025	ACH	11/21/2025	90,634.99
8 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 11/15/2025	EFTPS	11/21/2025	21,794.49
9 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 11/01/2025	ACH	11/24/2025	6,714.76
10 STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR OCT SALES	ACH	11/25/2025	10,772.72
11 CREDIT CARD PROCESSORS (BANKCARD & FIRSTFUND)	OCT 2025 CREDIT CARD FEES	ACH	11/28/2025	9,810.31
12 US BANK	PAYMENT FOR OCT 2025 BANK ANALYSIS FEE	ACH	11/28/2025	630.30
<u>Accounts Payable Check Disbursements:</u>				
13 ACE RECYCLING AND DISPOSAL, INC	Recycling Can	81453	11/3/2025	98.12
14 ALL ABOUT THE SWAG L.L.C.	DM130 perfect tri/ one image	81454	11/3/2025	484.00
15 CANON SOLUTIONS AMERICA INC	Maintenance	81455	11/3/2025	916.51
16 CINTAS CORP	Mats	81456	11/3/2025	26.30
17 GRAINGER, INC.	Misc. Parts/Supplies	81457	11/3/2025	463.28
18 HARTFORD-PRIORITY ACCOUNTS	10/25 PREMIUM PAYMENT	81458	11/3/2025	422.04
19 HARTFORD-PRIORITY ACCOUNTS	10/25 PREMIUM PAYMENT	81459	11/3/2025	291.72
20 PRIMIS LLC	HydroWing Pro	81460	11/3/2025	1,200.99
21 INTERMOUNTAIN BUSINESS FORMS, INC	Hard Hats	81461	11/3/2025	123.01
22 COLTER KIND	Apparel Items	81462	11/3/2025	6,511.55
23 LUNDQUIST SALES, INC	Pool Boiler Parts	81463	11/3/2025	361.31
24 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/18/2025	81464	11/3/2025	132.35
25 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 10/18/2025	81465	11/3/2025	239.75
26 GENUINE PARTS COMPANY, NAPA	Misc. Auto Parts	81466	11/3/2025	76.80
27 NATIONAL BENEFIT SERVICES CAFETERIA	PPE 10/18/2025	81467	11/3/2025	863.34
28 NATIONAL BENEFIT SERVICES CAFETERIA	NBS ADMIN FEES SEPTEMBER	81468	11/3/2025	52.00
29 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81469	11/3/2025	377.63
30 OFFICE OF RECOVERY SERVICES	PPE 10/18/2025	81470	11/3/2025	41.27
31 KIM PATTERSON	Reimbursed for Donuts	81471	11/3/2025	140.27
32 PEAK SOFTWARE SYSTEMS, INC.	Aug. 2025 Maintenance	81472	11/3/2025	50.00
33 EFBE, INC	Pool Boiler Parts	81473	11/3/2025	146.78
34 PUBLIC EMPLOYEES HEALTH PROGRAM	11/25 PREMIUM PAYMENT	81474	11/3/2025	24,122.69
35 SOUTHERN NEVADA SANDPIPERS SWIMMING BOOSTER CLL	Swim Meet Entries	81475	11/3/2025	108.00
36 ASA SIEGER	Reimbursed for Donuts	81476	11/3/2025	46.80

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
37	STATE OF UTAH	State Mail Postage	81477	11/3/2025	647.49
38	STATE OF UTAH	OCTOBER 2025 STATE TAX WITHHOLDING	81478	11/3/2025	4,608.62
39	PICARD CORPORATION	Rink Salt	81479	11/3/2025	351.62
40	SUN LITHOGRAPHING AND PRINTING	Guest Passes	81480	11/3/2025	625.00
41	THATCHER COMPANY, INC	Pool Acid	81481	11/3/2025	1,191.63
42	ALLEN EBBERT JONES	WFFM LC Kick Off	81482	11/3/2025	4,576.00
43	JESSICA WHITING	Admis Registration	81483	11/3/2025	78.00
44	BOUNTIFUL CITY	Service Contract for October 2025	81484	11/10/2025	21,218.82
45	BOUNTIFUL CITY	Fuel purchased in October 2025	81485	11/10/2025	88.77
46	CINTAS CORP	Mats	81486	11/10/2025	27.02
47	GRAINGER, INC.	Misc. Parts/Supplies	81487	11/10/2025	120.81
48	HARTFORD-PRIORITY ACCOUNTS	11/25 PREMIUM PAYMENT	81488	11/10/2025	447.22
49	HARTFORD-PRIORITY ACCOUNTS	11/25 PREMIUM PAYMENT	81489	11/10/2025	291.72
50	CITIBANK, N.A.	Misc. Parts/Supplies	81490	11/10/2025	408.94
51	ANGELA MILLET	Reimbursed for Halloween Show programs	81491	11/10/2025	19.00
52	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/01/2025	81492	11/10/2025	129.42
53	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/01/2025	81493	11/10/2025	238.63
54	MOUNTAINLAND SUPPLY, LLC	Misc. Parts/Supplies	81494	11/10/2025	1,547.78
55	NATIONAL BENEFIT SERVICES CAFETERIA	PPE 11/01/2025	81495	11/10/2025	863.34
56	NATIONAL BENEFIT SERVICES CAFETERIA	NBS ADMIN FEES OCTOBER	81496	11/10/2025	52.00
57	OFFICE OF RECOVERY SERVICES	PPE 11/01/2025	81497	11/10/2025	78.79
58	STEP SAVER INC	Building Salt	81498	11/10/2025	284.89
59	SUMMIT ENERGY, LLC	Gas Supply for October 2025	81499	11/10/2025	11,030.97
60	T-MOBILE USA, INC.	Account # 706133733	81500	11/10/2025	58.24
61	INSIGHT COMMUNICATION LLC	Christmas Postcards	81502	11/19/2025	218.72
62	AMERICAN NATIONAL RED CROSS	CRR/AED Training	81503	11/19/2025	404.00
63	CINTAS CORP	Mats	81509	11/19/2025	27.02
64	DELL MARKETING, L.P.	Equipment	81510	11/19/2025	7,818.86
65	QUESTAR GAS COMPANY	Account # 7275871119	81511	11/19/2025	2,343.51
66	GADD, MARY	Reimbursed for seasonal ice ribbon supplies	81512	11/19/2025	1,000.00
67	GLIDE PADDLESPOITS LLC	Valve Replacement	81513	11/19/2025	51.00
68	GRAINGER, INC.	Misc. Parts/Supplies	81514	11/19/2025	231.72
69	HAYES GODFREY BELL, P.C.	Legal fees for October 2025	81515	11/19/2025	1,298.00
70	CITIBANK, N.A.	Misc. Parts/Supplies	81516	11/19/2025	39.00
71	GENUINE PARTS COMPANY, NAPA	Misc. parts	81523	11/19/2025	104.15
72	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81524	11/19/2025	852.38
73	EFBE, INC	Pool Boiler Parts	81526	11/19/2025	65.36
74	POWER ENGINEERING CO., INC.	Ice Rink Cooling Tower	81527	11/19/2025	1,193.92
75	QUICKSCORES LLC	Men's Rec Basketball	81528	11/19/2025	833.00
76	RIEDEL SHOES, INC.	Rentals Laces	81529	11/19/2025	447.09
77	STANDARD PLUMBING SUPPLY CO.	Misc. Parts/Supplies	81532	11/19/2025	12.87
78	TOAD GRAPHICS, LLC	Swim Meet Shirts	81534	11/19/2025	2,240.00
79	UTAH SWIMMING, INC.	Intrasquad Splash Fees	81535	11/19/2025	547.50

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
80	AMERICAN NATIONAL RED CROSS	Safety Training for Staff	81537	11/26/2025	42.00
81	ASHLEY ARMSTRONG	Refund Swim Lessons	81538	11/26/2025	25.38
82	BOUNTIFUL CITY	Utilities	81539	11/26/2025	37,559.27
83	CALIBER CLEANING SERVICES LLC	Janitorial Services	81540	11/26/2025	9,640.00
84	CANON SOLUTIONS AMERICA INC	Maintenance	81541	11/26/2025	423.57
85	KRISTEN CAPSON	Refund Jr Jazz	81542	11/26/2025	83.00
86	UTAH CARENOW URGENT CARE LLC	Drug Testing	81543	11/26/2025	216.00
87	CINTAS CORP	Mats	81544	11/26/2025	27.02
88	CODALE ELECTRIC SUPPLY, INC.	LED Lights	81545	11/26/2025	561.24
89	ADAM DANSIE	Refund Party Room	81546	11/26/2025	45.00
90	VANESSA ESCOBAR	Refund Cleaning Deposit	81547	11/26/2025	200.00
91	GRAINGER, INC.	Misc. Parts/Supplies	81548	11/26/2025	495.47
92	BROOKE HANNA	Refund private swim lesson	81549	11/26/2025	31.00
93	ALBERTA HILL	Refund Learn to Skate	81550	11/26/2025	60.00
94	DANIELLE HINCKLEY	Refund Cleaning Deposit	81551	11/26/2025	200.00
95	CITIBANK, N.A.	Misc. Parts/Supplies	81552	11/26/2025	474.71
96	ERIC HUANG	Refund annual membership	81553	11/26/2025	172.06
97	INNOVATIVE TIMING SYSTEMS, LLC	Disposable Race Chips	81554	11/26/2025	523.00
98	INTERMOUNTAIN BUSINESS FORMS, INC	Uniforms	81555	11/26/2025	4,801.51
99	DANIEL JOHNSON AND AMANDA BERBERT	Refund Learn to Skate	81556	11/26/2025	72.00
100	JONES, WENDY	Trvl&Train expense	81557	11/26/2025	658.00
101	JENNIE KEDDINGTON	Refund Jr Jazz	81558	11/26/2025	83.00
102	ANGELA KEELE	Refund Jr Jazz	81559	11/26/2025	48.00
103	BADGER MANAGEMENT, LLC	Staff Party food	81560	11/26/2025	134.63
104	KAYLEE MCMINN	Refund Snowplow/ Skating	81561	11/26/2025	62.00
105	MFASCO	Vinyl Gloves	81562	11/26/2025	434.26
106	AMBIENT ENTERPRISES HOLDCO LLC	R/T Unit for leisure pool	81563	11/26/2025	1,048.00
107	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/15/2025	81564	11/26/2025	132.64
108	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 11/15/2025	81565	11/26/2025	242.00
109	ELIZABETH MONSON	Refund Jr Jazz	81566	11/26/2025	83.00
110	MOUNTAINLAND SUPPLY, LLC	Misc. Parts/Supplies	81567	11/26/2025	188.27
111	NATIONAL BENEFIT SERVICES CAFETERIA	PPE 11/15/2025	81568	11/26/2025	863.34
112	ANNALISA NIELSON	Refund Jr Jazz	81569	11/26/2025	78.00
113	JENNY NOALL	Trvl&Train expense	81570	11/26/2025	171.00
114	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	81571	11/26/2025	378.09
115	OFFICE OF RECOVERY SERVICES	PPE 11/15/2025	81572	11/26/2025	133.20
116	PEAK SOFTWARE SYSTEMS, INC.	Sportsman Monthly	81573	11/26/2025	48.50
117	PINPROS, INC.	Thnksgivn Race Bibs	81574	11/26/2025	8,437.00
118	PUBLIC EMPLOYEES HEALTH PROGRAM	DECEMBER PREMIUM PAYMENT	81575	11/26/2025	22,977.38
119	REFRIGERATION SUPPLIES DISTRIBUTOR	A/C parts	81576	11/26/2025	89.53
120	REVEL MEDIA GROUP, INC	Message Music	81577	11/26/2025	150.00
121	HEIDI RHODES	Refund Party Room	81578	11/26/2025	45.00
122	BRODY RICHINS	Refund Learn to Skate	81579	11/26/2025	62.00

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
123	STATE OF UTAH	Postage	81580	11/26/2025	465.87
124	STATE OF UTAH	Payment of Unclaimed Property - Report #324814	81581	11/26/2025	1,019.38
125	STEP SAVER INC	Building Salt	81582	11/26/2025	540.25
126	NUSTREAM, INC.	Misc. Parts/Supplies	81583	11/26/2025	913.35
127	THATCHER COMPANY, INC	Pool Chlorine	81584	11/26/2025	4,364.34
128	MORGAN WALKER	Refund Cleaning Deposit	81585	11/26/2025	200.00
TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.....					\$ 478,292.91

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 10/31/2025		4,392,203
	Increase/(decrease) from previous cash report	(71,935)
Total Restricted and Unrestricted Cash & Investments as of 11/30/2025	\$	4,320,268 *

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.	\$	(354,425)

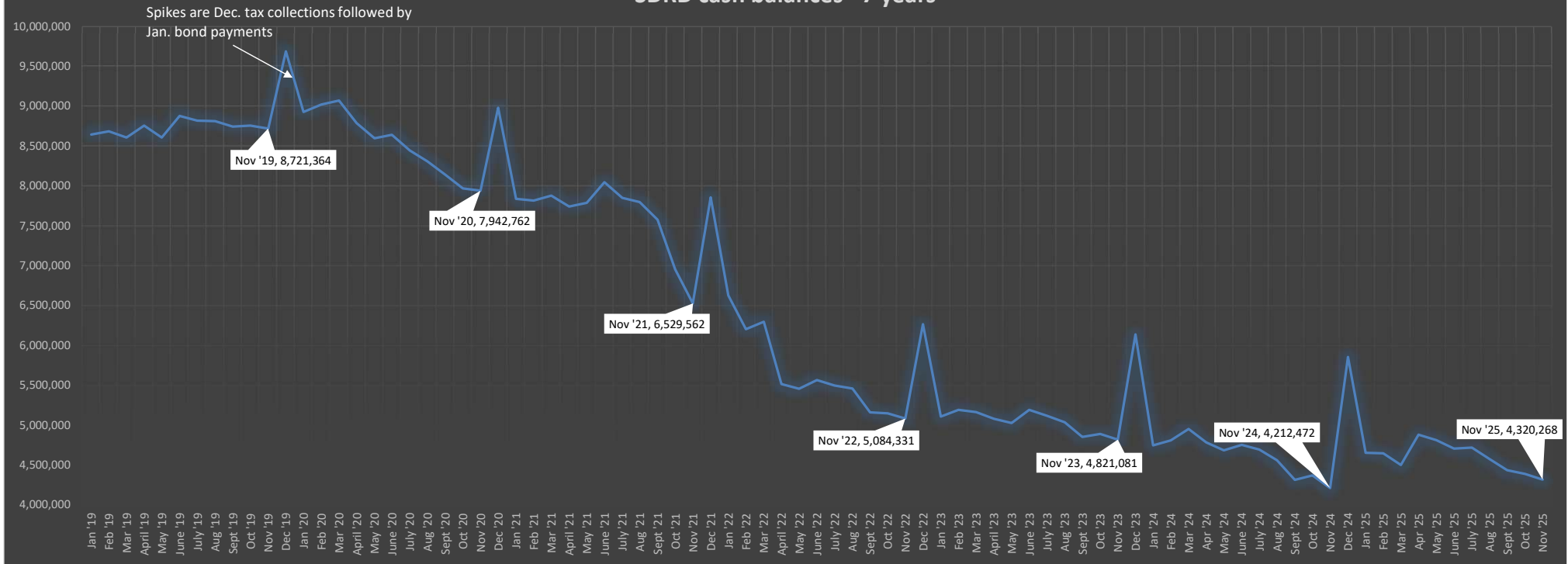
NOTES:

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



SDRD November 2025 Revenues & Expenses by Activity/Program

	Nov. 2025			2025			Nov. 2025		Nov. YTD Net	Activity/P	Activity	Income/
	2025 Budgeted	YTD	%	Budgeted	Nov. 2025	%	YTD Full-		Income/	rogram	participati	(loss) per
	Revenues	Revenues	Earned	Expenses	YTD Expenses	Spent	Time Exp		(loss)	Status	on #'s	capita
6000 Aquatics & Fitness - Gene	\$ 2,182,000	\$ 1,926,405	88%	\$ 2,247,334	\$ 1,797,025	80%	\$ 428,814	\$ 129,379	Ongoing		N/A	
6110 Group Swim Lessons	215,000	203,003	94%	195,053	206,257	106%	60,576	(3,254)	Ongoing		4626	\$ (0.70)
6120 Private Swim Lessons	39,000	34,065	87%	33,280	30,424	91%	5,660	3,641	Ongoing		1133	\$ 3.21
6210 Swim Team - Recreation	114,000	91,450	80%	102,410	74,194	72%	37,098	17,255	Ongoing		1450	\$ 11.90
6250 Swim Team - Competitive	98,250	89,741	91%	93,743	107,304	114%	38,531	(17,562)	Ongoing		1294	\$ (13.57)
6300 Masters Swim Team	21,000	19,069	91%	14,668	13,745	94%	5,092	5,323	Ongoing		361	\$ 14.75
6400 Water Polo	51,500	25,214	49%	51,387	29,161	57%	5,798	(3,947)	Finalized		73	\$ (54.07)
6500 Fitness Programs/Lessons	-	-		213,665	192,391	90%	123	(192,391)	Ongoing		N/A	
6510 Fitness Classes - Special	18,500	16,354	88%	17,439	12,938	74%	9,735	3,416	Ongoing		244	\$ 14.00
6520 Personal Trainers	70,000	66,819	95%	65,331	61,681	94%	9,975	5,138	Ongoing		824	\$ 6.23
6530 Fitness Room Rental	2,000	50	3%	1,907	1,593	84%	1,588	(1,543)	Ongoing			
6610 Pool Facility Rental - Pa	73,000	55,502	76%	27,959	20,506	73%	6,902	34,996	Ongoing			
6640 General Lap Pool Rental	67,000	101,685	152%	33,547	29,249	87%	16,119	72,436	Ongoing			
6710 Egg Dive	4,500	1,955	43%	4,282	3,655	85%	2,389	(1,700)	Finalized			
6720 Dogapoolooza	3,950	2,703	68%	3,826	3,276	86%	2,381	(574)	Finalized			
6730 Movie Nights	4,750	2,250	47%	4,737	4,893	103%	2,219	(2,643)	Ongoing			
6740 Races/Triathlon	153,750	99,445	65%	152,221	128,517	84%	52,894	(29,072)	Ongoing		3435	\$ (8.46)
6800 Daycare - Aquatics & Fitn	15,000	13,198	88%	57,356	58,145	101%	10,029	(44,947)	Ongoing			
7000 Recreation - General	2,500	876		112,583	92,774	82%	192	(91,898)	Ongoing		N/A	
7110 TeamSportsYth-JrJazzRec	188,000	158,419	84%	187,490	148,633	79%	46,245	9,785	Ongoing		2133	\$ 4.59
7115 TeamSportsYth-JrJazzComp	74,000	28,462	38%	73,921	46,252	63%	25,419	(17,790)	Ongoing		44	\$ (404.33) /tm
7120 TeamSportsYth-Soccer	100,000	109,277	109%	88,437	89,413	101%	35,358	19,864	Finalized		1614	\$ 12.31
7130 TeamSportsYth-FlagFootbal	85,000	99,190	117%	84,596	94,663	112%	29,600	4,527	Finalized		1090	\$ 4.15
7140 TeamSportsYth-SpringBaseb	25,500	27,918	109%	24,693	26,649	108%	6,967	1,270	Finalized		355	\$ 3.58
7150 TeamSportsYth-SummerBaseb	15,000	17,452	116%	14,354	16,549	115%	4,776	903	Finalized		227	\$ 3.98
7160 TeamSportsYth-Volleyball	39,000	36,560	94%	38,673	35,080	91%	15,919	1,480	Finalized		535	\$ 2.77
7210 TeamSportsAdult-MensBsktb	33,250	16,183	49%	32,336	17,661	55%	9,225	(1,478)	Ongoing		164	\$ (9.01)
7211 TeamSportsAdult-WomensBsk	-	-		-	-		-	0	Ongoing		N/A	
7220 TeamSportsAdult-MensSoftb	9,200	3,668	40%	9,198	9,187	100%	2,749	(5,519)	Finalized		8	\$ (689.82) /tm
7230 TeamSportsAdult-CoedSoftb	9,200	-	0%	9,184	3,117	34%	2,611	(3,117)	Finalized		0	\$ - /tm
7240 TeamSportsAdult-WomensVol	11,600	25	0%	11,496	7,365	64%	6,780	(7,340)	Ongoing			/tm
7300 Adaptive Sports	2,500	1,110	44%	3,023	2,330	77%	2,324	(1,220)	Ongoing		38	\$ (32.11)
7410 Pickleball Camp	13,000	15,863	122%	16,781	14,669	87%	8,382	1,194	Finalized		231	\$ 5.17
7420 Tennis Camp	18,000	19,923	111%	22,784	24,221	106%	10,320	(4,298)	Finalized		279	\$ (15.41)
7430 Sports and Fitness Camp	10,500	7,565	72%	16,018	12,967	81%	8,377	(5,402)	Finalized		126	\$ (42.87)
8000 Ice Rink Facility - Gener	450,300	354,162	79%	705,295	623,196	88%	136,132	(269,033)	Ongoing		N/A	
8110 Ice Rink Rentals - Hockey	200,000	135,337	68%	33,950	41,459	122%	4,834	93,878	Ongoing			
8120 Ice Rink Rentals -Figure	20,000	15,276	76%	3,259	2,561	79%	1,653	12,716	Ongoing			
8130 Ice Rink Rentals - Full R	4,750	2,332	49%	4,748	3,717	78%	3,292	(1,385)	Ongoing			
8135 Ice Rink Rentals - Ice Pa	5,500	3,180	58%	1,122	942	84%	939	2,238	Ongoing			
8200 Learn to Skate	60,000	51,866	86%	28,232	29,122	103%	8,838	22,744	Ongoing		969	\$ 23.47
8300 Freestyle Sessions	52,000	44,268	85%	36,110	28,601	79%	9,906	15,667	Ongoing		8172	\$ 1.92
8400 Ice Ribbon Facility	140,250	70,938	51%	100,933	71,333	71%	25,875	(394)	Ongoing		1406	\$ (0.28)
8700 Special Events - Ice	5,000	-	0%	-	-		-	0	Ongoing			
8800 Daycare-Ice	2,500	2,329	93%	7,971	8,678	109%	-	(6,349)	Ongoing			
9000 General Operating	2,071,786	616,138	30%	1,527,493	1,240,578	81%	176,812	(624,440)	Ongoing		N/A	
9100 Debt Service	1,247,791	255,098	20%	1,256,717	(11,988)	-1%	-	267,086	Ongoing		N/A	
9200 Maintenance	-	-		130,447	108,117	83%	92,113	(108,117)	Ongoing		N/A	
SDRD in total	\$ 8,029,327	\$ 4,842,322	60%	\$ 7,901,989	\$ 5,562,800	70%	\$ 1,371,560	720,478.59				

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.

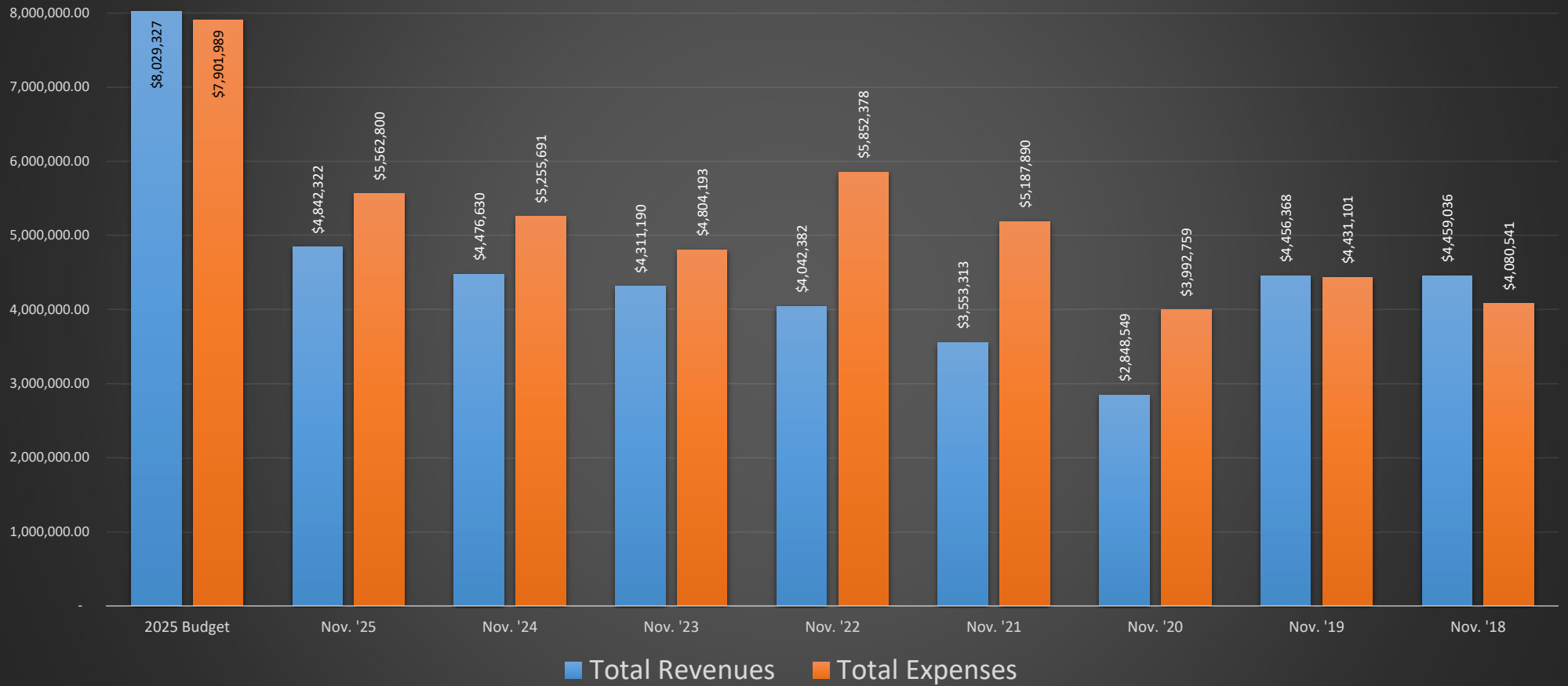
2025 YTD Net Income/(Loss) Compared to 2024

	Nov. 2025 YTD Net Income/(loss)	Nov. 2024 YTD Net Income/(loss)
6000 Aquatics & Fitness - Gene	\$ 129,379	\$ 114,423
6110 Group Swim Lessons	(3,254)	4,624
6120 Private Swim Lessons	3,641	3,715
6210 Swim Team - Recreation	17,255	12,615
6250 Swim Team - Competitive	(17,562)	(12,530)
6300 Masters Swim Team	5,323	5,439
6400 Water Polo	(3,947)	(18,718)
6500 Fitness Programs/Lessons	(192,391)	(192,561)
6510 Fitness Classes - Special	3,416	1,192
6520 Personal Trainers	5,138	1,289
6530 Fitness Room Rental	(1,543)	(1,580)
6610 Pool Facility Rental - Pa	34,996	32,698
6640 General Lap Pool Rental	72,436	(7,987)
6710 Egg Dive	(1,700)	(3,323)
6720 Dogapoolooza	(574)	(3,464)
6730 Movie Nights	(2,643)	(6,452)
6740 Races/Triathlon	(29,072)	(47,403)
6800 Daycare - Aquatics & Fitn	(44,947)	(29,267)
7000 Recreation - General	(91,898)	(54,361)
7110 TeamSportsYth-JrJazzRec	9,785	1,155
7115 TeamSportsYth-JrJazzComp	(17,790)	(43,538)
7120 TeamSportsYth-Soccer	19,864	33,844
7130 TeamSportsYth-FlagFootbal	4,527	6,968
7140 TeamSportsYth-SpringBaseb	1,270	(4,202)
7150 TeamSportsYth-SummerBaseb	903	(1,420)
7160 TeamSportsYth-Volleyball	1,480	(647)
7210 TeamSportsAdult-MensBsktb	(1,478)	(9,867)
7211 TeamSportsAdult-WomensBsk	0	(1,059)
7220 TeamSportsAdult-MensSoftb	(5,519)	538
7230 TeamSportsAdult-CoedSoftb	(3,117)	(8,298)
7240 TeamSportsAdult-WomensVol	(7,340)	(5,527)
7300 Adaptive Sports	(1,220)	(2,142)
7410 Pickleball Camp	1,194	(9,812)
7420 Tennis Camp	(4,298)	(11,638)
7430 Sports and Fitness Camp	(5,402)	(9,129)
8000 Ice Rink Facility - Gener	(269,033)	(60,817)
8110 Ice Rink Rentals - Hockey	93,878	81,955
8120 Ice Rink Rentals -Figure	12,716	8,884
8130 Ice Rink Rentals - Full R	(1,385)	(2,181)
8135 Ice Rink Rentals - Ice Pa	2,238	3,770
8200 Learn to Skate	22,744	12,406
8300 Freestyle Sessions	15,667	2,789
8400 Ice Ribbon Facility	(394)	(20,821)
8700 Special Events - Ice	0	(702)
8800 Daycare-Ice	(6,349)	(3,501)
9000 General Operating	(624,440)	(614,799)
9100 Debt Serivce	267,086	184,228
9200 Maintenance	(108,117)	(103,847)
SDRD in total	720,479	779,061

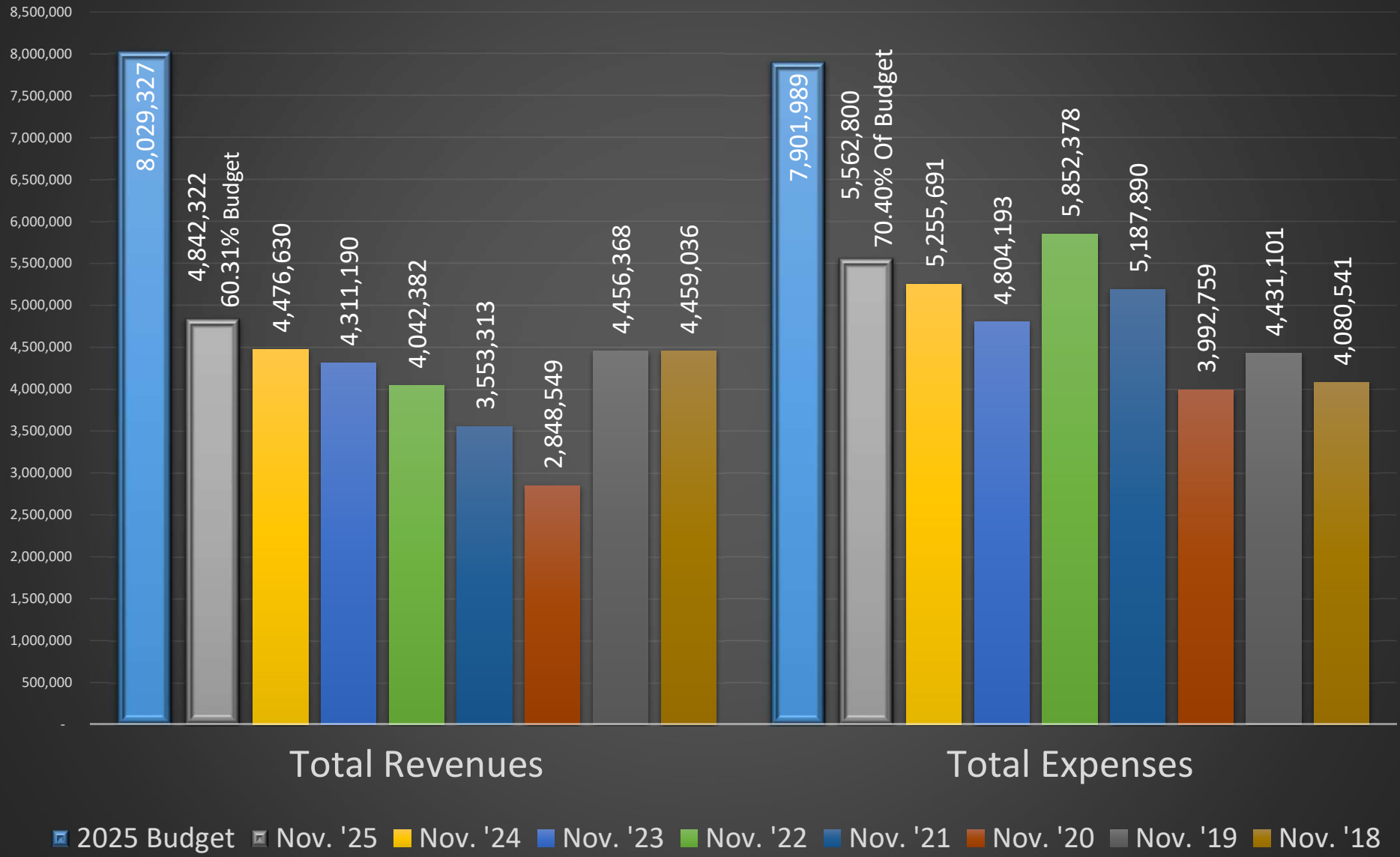
Nov. '24 Revenues & Expenses Compared to '25

Nov. 2024 YTD Revenues	'25 Revenue Incr./((Decr.) from '24	Nov. 2024 YTD Expenses	'25 Expense Incr./((Decr.) from '24
\$ 1,916,264	\$ 10,141	\$ 1,801,841	\$ (4,816)
184,929	18,074	180,305	25,952
31,738	2,327	28,023	2,401
89,252	2,198	76,637	(2,443)
80,683	9,059	93,213	14,091
18,247	822	12,808	937
42,252	(17,038)	60,970	(31,808)
-	-	192,561	(170)
14,522	1,832	13,331	(393)
60,225	6,594	58,936	2,746
-	50	1,580	13
56,177	(675)	23,479	(2,973)
20,419	81,266	28,406	843
1,728	227	5,051	(1,396)
1,746	956	5,210	(1,934)
2,000	250	8,452	(3,559)
96,932	2,513	144,334	(15,817)
9,361	3,838	38,628	19,517
1,266	(390)	55,627	37,147
133,338	25,081	132,183	16,450
31,485	(3,023)	75,023	(28,771)
96,783	12,494	62,940	26,473
80,466	18,724	73,498	21,164
20,076	7,842	24,278	2,371
12,347	5,105	13,767	2,782
32,852	3,708	33,499	1,581
15,468	715	25,335	(7,674)
-	-	1,059	(1,059)
8,086	(4,418)	7,548	1,638
-	-	8,298	(5,181)
4,264	(4,239)	9,791	(2,426)
303	807	2,445	(114)
9,008	6,855	18,820	(4,151)
12,478	7,445	24,115	106
6,719	846	15,848	(2,881)
357,393	(3,231)	418,211	204,985
114,717	20,620	32,762	8,697
10,931	4,345	2,048	513
1,743	589	3,924	(207)
4,710	(1,530)	940	3
35,739	16,127	23,333	5,789
36,119	8,149	33,330	(4,729)
52,119	18,819	72,940	(1,608)
-	-	702	(702)
1,652	677	5,152	3,525
574,104	42,034	1,188,904	51,675
195,990	59,108	11,762	(23,750)
-	-	103,847	4,270
\$ 4,476,630	\$ 365,692	\$ 5,255,691	\$ 307,110

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



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



South Davis Recreation District

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	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	-1,920,225.97	-160,474.73	0.00	-245,774.03	88.7%	
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	-3,926.40	-90.16	0.00	-3,573.60	52.4%	
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	1,283,302.77	103,760.71	0.00	159,531.23	88.9%	
42 OpEx-Op&AdminServc							
190,500.00	190,500.00	148,878.61	15,812.72	0.00	41,621.39	78.2%	
43 OpEx-Facility&Proper							
176,000.00	176,000.00	179,663.59	13,820.54	0.00	-3,663.59	102.1%	
44 OpEx-ProfessionalSer							
109,000.00	109,000.00	105,275.65	649.00	0.00	3,724.35	96.6%	
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	-129,379.40	-26,521.92	0.00	194,713.40	-198.0%	
TOTAL REVENUES							
-2,182,000.00	-2,182,000.00	-1,926,404.77	-160,564.89	0.00	-255,595.23		
TOTAL EXPENSES							
2,247,334.00	2,247,334.00	1,797,025.37	134,042.97	0.00	450,308.63		
6110 Group Swim Lessons							
30 OpRev-ChargeforServc							
-215,000.00	-215,000.00	-203,002.73	-6,463.62	0.00	-11,997.27	94.4%	
41 OpEx-Personnel							
191,653.00	191,653.00	201,729.79	14,555.97	0.00	-10,076.79	105.3%	
42 OpEx-Op&AdminServc							
2,400.00	2,400.00	4,526.84	186.34	0.00	-2,126.84	188.6%	
43 OpEx-Facility&Proper							
1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%	
TOTAL Group Swim Lessons							
-19,947.00	-19,947.00	3,253.90	8,278.69	0.00	-23,200.90	-16.3%	
TOTAL REVENUES							
-215,000.00	-215,000.00	-203,002.73	-6,463.62	0.00	-11,997.27		
TOTAL EXPENSES							

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	195,053.00	195,053.00	206,256.63	14,742.31	0.00	-11,203.63	
6120 Private Swim Lessons							
30 OpRev-ChargeforServc	-39,000.00	-39,000.00	-34,065.00	-1,961.00	0.00	-4,935.00	87.3%
41 OpEx-Personnel	33,230.00	33,230.00	30,403.10	2,103.35	0.00	2,826.90	91.5%
42 OpEx-Op&AdminServc	50.00	50.00	20.73	1.82	0.00	29.27	41.5%
TOTAL Private Swim Lessons	-5,720.00	-5,720.00	-3,641.17	144.17	0.00	-2,078.83	63.7%
TOTAL REVENUES	-39,000.00	-39,000.00	-34,065.00	-1,961.00	0.00	-4,935.00	
TOTAL EXPENSES	33,280.00	33,280.00	30,423.83	2,105.17	0.00	2,856.17	
6210 Swim Team - Recreation							
30 OpRev-ChargeforServc	-114,000.00	-114,000.00	-91,449.50	-6,433.50	0.00	-22,550.50	80.2%
41 OpEx-Personnel	85,285.00	85,285.00	65,411.94	6,133.73	0.00	19,873.06	76.7%
42 OpEx-Op&AdminServc	17,125.00	17,125.00	8,782.30	90.90	0.00	8,342.70	51.3%
TOTAL Swim Team - Recreation	-11,590.00	-11,590.00	-17,255.26	-208.87	0.00	5,665.26	148.9%
TOTAL REVENUES	-114,000.00	-114,000.00	-91,449.50	-6,433.50	0.00	-22,550.50	
TOTAL EXPENSES	102,410.00	102,410.00	74,194.24	6,224.63	0.00	28,215.76	
6250 Swim Team - Competitive							
30 OpRev-ChargeforServc	-98,000.00	-98,000.00	-89,712.45	-7,724.76	0.00	-8,287.55	91.5%
32 OpRev-Merch&Concess.	-250.00	-250.00	-29.00	0.00	0.00	-221.00	11.6%

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	80,643.00	80,643.00	86,511.29	8,122.38	0.00	-5,868.29	107.3%
42 OpEx-Op&AdminServc	13,100.00	13,100.00	20,792.51	8,575.27	0.00	-7,692.51	158.7%
TOTAL Swim Team - Competitive	-4,507.00	-4,507.00	17,562.35	8,972.89	0.00	-22,069.35	-389.7%
TOTAL REVENUES	-98,250.00	-98,250.00	-89,741.45	-7,724.76	0.00	-8,508.55	
TOTAL EXPENSES	93,743.00	93,743.00	107,303.80	16,697.65	0.00	-13,560.80	
6300 Masters Swim Team							
30 OpRev-ChargeforServc	-21,000.00	-21,000.00	-19,068.50	-1,492.00	0.00	-1,931.50	90.8%
41 OpEx-Personnel	12,143.00	12,143.00	11,003.65	1,021.80	0.00	1,139.35	90.6%
42 OpEx-Op&AdminServc	2,525.00	2,525.00	2,741.63	2,241.54	0.00	-216.63	108.6%
TOTAL Masters Swim Team	-6,332.00	-6,332.00	-5,323.22	1,771.34	0.00	-1,008.78	84.1%
TOTAL REVENUES	-21,000.00	-21,000.00	-19,068.50	-1,492.00	0.00	-1,931.50	
TOTAL EXPENSES	14,668.00	14,668.00	13,745.28	3,263.34	0.00	922.72	
6400 Water Polo							
30 OpRev-ChargeforServc	-51,500.00	-51,500.00	-25,214.00	0.00	0.00	-26,286.00	49.0%
41 OpEx-Personnel	23,387.00	23,387.00	12,424.85	1,450.80	0.00	10,962.15	53.1%
42 OpEx-Op&AdminServc	28,000.00	28,000.00	16,736.61	485.66	0.00	11,263.39	59.8%
TOTAL water Polo	-113.00	-113.00	3,947.46	1,936.46	0.00	-4,060.46	-3493.3%
TOTAL REVENUES	-51,500.00	-51,500.00	-25,214.00	0.00	0.00	-26,286.00	
TOTAL EXPENSES	51,387.00	51,387.00	29,161.46	1,936.46	0.00	22,225.54	

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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	190,657.77	17,121.70	0.00	19,007.23	90.9%
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	167.90	51.00	0.00	1,332.10	11.2%
TOTAL Fitness Programs/Lessons	213,665.00	213,665.00	192,391.39	17,172.70	0.00	21,273.61	90.0%
TOTAL EXPENSES	213,665.00	213,665.00	192,391.39	17,172.70	0.00	21,273.61	
6510 Fitness Classes - Specialty							
30 OpRev-ChargeforServc	-18,500.00	-18,500.00	-16,354.00	-348.00	0.00	-2,146.00	88.4%
41 OpEx-Personnel	13,414.00	13,414.00	9,734.88	868.54	0.00	3,679.12	72.6%
42 OpEx-Op&AdminServc	4,025.00	4,025.00	3,203.12	2.98	0.00	821.88	79.6%
TOTAL Fitness Classes - Specialty	-1,061.00	-1,061.00	-3,416.00	523.52	0.00	2,355.00	322.0%
TOTAL REVENUES	-18,500.00	-18,500.00	-16,354.00	-348.00	0.00	-2,146.00	
TOTAL EXPENSES	17,439.00	17,439.00	12,938.00	871.52	0.00	4,501.00	
6520 Personal Trainers							
30 OpRev-ChargeforServc	-70,000.00	-70,000.00	-66,819.00	-3,766.00	0.00	-3,181.00	95.5%
41 OpEx-Personnel	65,306.00	65,306.00	61,646.60	4,578.30	0.00	3,659.40	94.4%
42 OpEx-Op&AdminServc	25.00	25.00	34.85	3.06	0.00	-9.85	139.4%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Personal Trainers							
-4,669.00	-4,669.00	-5,137.55	815.36	0.00	468.55	110.0%	
TOTAL REVENUES							
-70,000.00	-70,000.00	-66,819.00	-3,766.00	0.00	-3,181.00		
TOTAL EXPENSES							
65,331.00	65,331.00	61,681.45	4,581.36	0.00	3,649.55		
6530 Fitness Room Rental							
30 OpRev-ChargeforServc							
-2,000.00	-2,000.00	-50.00	0.00	0.00	-1,950.00	2.5%	
41 OpEx-Personnel							
1,897.00	1,897.00	1,587.84	139.76	0.00	309.16	83.7%	
42 OpEx-Op&AdminServc							
10.00	10.00	4.78	0.42	0.00	5.22	47.8%	
TOTAL Fitness Room Rental							
-93.00	-93.00	1,542.62	140.18	0.00	-1,635.62	-1658.7%	
TOTAL REVENUES							
-2,000.00	-2,000.00	-50.00	0.00	0.00	-1,950.00		
TOTAL EXPENSES							
1,907.00	1,907.00	1,592.62	140.18	0.00	314.38		
6610 Pool Facility Rental - Parties							
30 OpRev-ChargeforServc							
-73,000.00	-73,000.00	-55,501.55	-3,641.50	0.00	-17,498.45	76.0%	
41 OpEx-Personnel							
27,944.00	27,944.00	20,484.72	1,669.45	0.00	7,459.28	73.3%	
42 OpEx-Op&AdminServc							
15.00	15.00	20.85	1.88	0.00	-5.85	139.0%	
TOTAL Pool Facility Rental - Part							
-45,041.00	-45,041.00	-34,995.98	-1,970.17	0.00	-10,045.02	77.7%	
TOTAL REVENUES							
-73,000.00	-73,000.00	-55,501.55	-3,641.50	0.00	-17,498.45		
TOTAL EXPENSES							
27,959.00	27,959.00	20,505.57	1,671.33	0.00	7,453.43		
6640 General Lap Pool Rental							

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6640 General Lap Pool Rental	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-67,000.00	-67,000.00	-101,685.00	-140.00	0.00	34,685.00	151.8%
41 OpEx-Personnel	24,547.00	24,547.00	21,482.27	1,401.79	0.00	3,064.73	87.5%
42 OpEx-Op&AdminServc	8,000.00	8,000.00	7,767.12	1,153.36	0.00	232.88	97.1%
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	-72,435.61	2,415.15	0.00	38,982.61	216.5%
TOTAL REVENUES	-67,000.00	-67,000.00	-101,685.00	-140.00	0.00	34,685.00	
TOTAL EXPENSES	33,547.00	33,547.00	29,249.39	2,555.15	0.00	4,297.61	
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	3,126.25	206.81	0.00	705.75	81.6%
42 OpEx-Op&AdminServc	450.00	450.00	529.16	0.64	0.00	-79.16	117.6%
TOTAL Egg Dive	-218.00	-218.00	1,700.02	207.45	0.00	-1,918.02	-779.8%
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	3,655.41	207.45	0.00	626.59	
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	3,214.39	206.42	0.00	491.61	86.7%
42 OpEx-Op&AdminServc	120.00	120.00	61.98	0.64	0.00	58.02	51.7%
TOTAL Dogapoolooza	-124.00	-124.00	573.72	207.06	0.00	-697.72	-462.7%
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	3,276.37	207.06	0.00	549.63	
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	3,146.44	190.14	0.00	90.56	97.2%
42 OpEx-Op&AdminServc	1,500.00	1,500.00	1,746.68	0.60	0.00	-246.68	116.4%
TOTAL Movie Nights	-13.00	-13.00	2,643.12	190.74	0.00	-2,656.12	-20331.7%
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	4,893.12	190.74	0.00	-156.12	
6740 Races/Triathlon							
30 OpRev-ChargeforServc	-143,750.00	-143,750.00	-95,343.00	-23,600.00	0.00	-48,407.00	66.3%
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	73,871.26	5,006.88	0.00	10,349.74	87.7%
42 OpEx-Op&AdminServc	68,000.00	68,000.00	54,645.95	14,118.26	0.00	13,354.05	80.4%
TOTAL Races/Triathlon	-1,529.00	-1,529.00	29,072.21	-4,474.86	0.00	-30,601.21	-1901.4%
TOTAL REVENUES	-153,750.00	-153,750.00	-99,445.00	-23,600.00	0.00	-54,305.00	
TOTAL EXPENSES							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	152,221.00	152,221.00	128,517.21	19,125.14	0.00	23,703.79	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc	-15,000.00	-15,000.00	-13,198.40	-812.85	0.00	-1,801.60	88.0%
41 OpEx-Personnel	55,231.00	55,231.00	56,238.68	4,716.81	0.00	-1,007.68	101.8%
42 OpEx-Op&AdminServc	2,125.00	2,125.00	1,906.29	2.90	0.00	218.71	89.7%
TOTAL Daycare - Aquatics & Fitness	42,356.00	42,356.00	44,946.57	3,906.86	0.00	-2,590.57	106.1%
TOTAL REVENUES	-15,000.00	-15,000.00	-13,198.40	-812.85	0.00	-1,801.60	
TOTAL EXPENSES	57,356.00	57,356.00	58,144.97	4,719.71	0.00	-788.97	
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	19,499.97	1,692.63	0.00	6,133.03	76.1%
42 OpEx-Op&AdminServc	38,650.00	38,650.00	30,268.87	2,160.09	0.00	8,381.13	78.3%
43 OpEx-Facility&Proper	3,300.00	3,300.00	5,065.09	223.00	0.00	-1,765.09	153.5%
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	91,898.03	4,075.72	0.00	18,184.97	83.5%
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	92,773.93	4,075.72	0.00	19,809.07	
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	-158,418.56	-26,932.00	0.00	-27,581.44	85.2%
31	OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	0.00	0.00	0.00	-2,000.00	.0%
41	OpEx-Personnel	127,365.00	127,365.00	116,746.69	24,366.03	0.00	10,618.31	91.7%
42	OpEx-Op&AdminServc	60,125.00	60,125.00	31,886.47	1,140.03	0.00	28,238.53	53.0%
TOTAL TeamSportsYth-JrJazzRec		-510.00	-510.00	-9,785.40	-1,425.94	0.00	9,275.40	1918.7%
TOTAL REVENUES		-188,000.00	-188,000.00	-158,418.56	-26,932.00	0.00	-29,581.44	
TOTAL EXPENSES		187,490.00	187,490.00	148,633.16	25,506.06	0.00	38,856.84	
7115 TeamSportsYth-JrJazzComp								
30	OpRev-ChargeforServc	-74,000.00	-74,000.00	-28,462.00	-3,361.00	0.00	-45,538.00	38.5%
41	OpEx-Personnel	71,921.00	71,921.00	45,150.25	4,421.32	0.00	26,770.75	62.8%
42	OpEx-Op&AdminServc	2,000.00	2,000.00	1,102.24	119.80	0.00	897.76	55.1%
TOTAL TeamSportsYth-JrJazzComp		-79.00	-79.00	17,790.49	1,180.12	0.00	-17,869.49	-22519.6%
TOTAL REVENUES		-74,000.00	-74,000.00	-28,462.00	-3,361.00	0.00	-45,538.00	
TOTAL EXPENSES		73,921.00	73,921.00	46,252.49	4,541.12	0.00	27,668.51	
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	57,326.98	3,138.11	0.00	2,860.02	95.2%

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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	29,622.84	190.03	0.00	-2,572.84	109.5%
43 OpEx-Facility&Proper	1,200.00	1,200.00	2,462.98	0.00	0.00	-1,262.98	205.2%
TOTAL TeamSportsYth-Soccer	-11,563.00	-11,563.00	-19,864.20	3,328.14	0.00	8,301.20	171.8%
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	89,412.80	3,328.14	0.00	-975.80	
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	56,256.83	2,654.84	0.00	-2,690.83	105.0%
42 OpEx-Op&AdminServc	30,030.00	30,030.00	36,617.20	182.09	0.00	-6,587.20	121.9%
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	-4,526.75	2,836.93	0.00	4,122.75	1120.5%
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	94,662.78	2,836.93	0.00	-10,066.78	
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	19,031.69	600.60	0.00	-3,053.69	119.1%
42 OpEx-Op&AdminServc	8,215.00	8,215.00	6,854.68	1.54	0.00	1,360.32	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	-1,269.58	602.14	0.00	462.58	157.3%
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	26,648.89	602.14	0.00	-1,955.89	
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	11,301.44	411.35	0.00	-1,207.44	112.0%
42 OpEx-Op&AdminServc	4,260.00	4,260.00	5,007.69	1.08	0.00	-747.69	117.6%
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	-903.00	412.43	0.00	257.00	139.8%
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	16,549.13	412.43	0.00	-2,195.13	
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	28,325.11	1,427.54	0.00	847.89	97.1%
42 OpEx-Op&AdminServc	9,500.00	9,500.00	6,754.41	1.08	0.00	2,745.59	71.1%
TOTAL TeamSportsYth-volleyball	-327.00	-327.00	-1,480.48	1,428.62	0.00	1,153.48	452.7%
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	35,079.52	1,428.62	0.00	3,593.48	
7210 TeamSportsAdult-MensBsktball							
30 OpRev-ChargeforServc	-33,250.00	-33,250.00	-16,183.00	0.00	0.00	-17,067.00	48.7%
41 OpEx-Personnel	30,811.00	30,811.00	16,910.60	3,209.84	0.00	13,900.40	54.9%
42 OpEx-Op&AdminServc	1,525.00	1,525.00	750.30	79.08	0.00	774.70	49.2%
TOTAL TeamSportsAdult-MensBsktball	-914.00	-914.00	1,477.90	3,288.92	0.00	-2,391.90	-161.7%
TOTAL REVENUES	-33,250.00	-33,250.00	-16,183.00	0.00	0.00	-17,067.00	
TOTAL EXPENSES	32,336.00	32,336.00	17,660.90	3,288.92	0.00	14,675.10	
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	5,796.03	238.10	0.00	701.97	89.2%
42 OpEx-Op&AdminServc	500.00	500.00	684.18	0.58	0.00	-184.18	136.8%
43 OpEx-Facility&Proper	700.00	700.00	650.32	0.00	0.00	49.68	92.9%

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	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	5,518.53	238.68	0.00	-5,520.53	-275926.5%
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	9,186.53	238.68	0.00	11.47	
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	2,610.84	225.46	0.00	3,723.16	41.2%
42 OpEx-Op&AdminServc	500.00	500.00	6.15	0.54	0.00	493.85	1.2%
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	3,116.99	226.00	0.00	-3,132.99	-19481.2%
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	3,116.99	226.00	0.00	6,067.01	
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	7,046.74	600.97	0.00	3,849.26	64.7%
42 OpEx-Op&AdminServc	600.00	600.00	318.33	1.96	0.00	281.67	53.1%
TOTAL TeamSportsAdult-womensVolleyba	-104.00	-104.00	7,340.07	602.93	0.00	-7,444.07	-7057.8%
TOTAL REVENUES	-11,600.00	-11,600.00	-25.00	0.00	0.00	-11,575.00	
TOTAL EXPENSES							

South Davis Recreation District

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	11,496.00	11,496.00	7,365.07	602.93	0.00	4,130.93	
7300 Adaptive Sports							
30 OpRev-ChargeforServc							
-2,000.00	-2,000.00	-1,110.00	-90.00	0.00	-890.00	55.5%	
31 OpRev-Sponsor/Donat.							
-500.00	-500.00	0.00	0.00	0.00	-500.00	.0%	
41 OpEx-Personnel							
2,823.00	2,823.00	2,323.94	200.38	0.00	499.06	82.3%	
42 OpEx-Op&AdminServc							
200.00	200.00	6.38	0.56	0.00	193.62	3.2%	
TOTAL Adaptive Sports							
523.00	523.00	1,220.32	110.94	0.00	-697.32	233.3%	
TOTAL REVENUES							
-2,500.00	-2,500.00	-1,110.00	-90.00	0.00	-1,390.00		
TOTAL EXPENSES							
3,023.00	3,023.00	2,330.32	200.94	0.00	692.68		
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	14,476.69	744.26	0.00	1,764.31	89.1%	
42 OpEx-Op&AdminServc							
540.00	540.00	192.33	0.94	0.00	347.67	35.6%	
TOTAL Pickleball Camp							
3,781.00	3,781.00	-1,193.98	745.20	0.00	4,974.98	-31.6%	
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	14,669.02	745.20	0.00	2,111.98		
7420 Tennis Camp							
30 OpRev-ChargeforServc							
-18,000.00	-18,000.00	-19,923.00	0.00	0.00	1,923.00	110.7%	

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	22,244.00	22,244.00	24,128.86	908.96	0.00	-1,884.86	108.5%
42 OpEx-Op&AdminServc	540.00	540.00	92.30	2.88	0.00	447.70	17.1%
TOTAL Tennis Camp	4,784.00	4,784.00	4,298.16	911.84	0.00	485.84	89.8%
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	24,221.16	911.84	0.00	-1,437.16	
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	12,863.80	744.26	0.00	2,824.20	82.0%
42 OpEx-Op&AdminServc	330.00	330.00	102.90	0.94	0.00	227.10	31.2%
TOTAL Sports and Fitness Camp	5,518.00	5,518.00	5,402.20	745.20	0.00	115.80	97.9%
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	12,966.70	745.20	0.00	3,051.30	
8000 Ice Rink Facility - General							
30 OpRev-ChargeforServc	-446,800.00	-446,800.00	-353,242.89	-38,726.13	0.00	-93,557.11	79.1%
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	0.00	0.00	-476.59	52.3%
41 OpEx-Personnel	292,295.00	292,295.00	252,881.13	21,938.91	0.00	39,413.87	86.5%
42 OpEx-Op&AdminServc	64,000.00	64,000.00	49,650.30	7,508.67	0.00	14,349.70	77.6%

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	26,000.00	26,000.00	31,048.93	3,297.45	0.00	-5,048.93	119.4%
44 OpEx-ProfessionalSer	113,000.00	113,000.00	68,911.75	20,169.00	0.00	44,088.25	61.0%
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	269,033.46	14,187.90	0.00	-14,038.46	105.5%
TOTAL REVENUES	-450,300.00	-450,300.00	-354,162.45	-38,726.13	0.00	-96,137.55	
TOTAL EXPENSES	705,295.00	705,295.00	623,195.91	52,914.03	0.00	82,099.09	
8110 Ice Rink Rentals - Hockey							
30 OpRev-ChargeforServc	-200,000.00	-200,000.00	-135,337.00	-14,511.50	0.00	-64,663.00	67.7%
41 OpEx-Personnel	33,925.00	33,925.00	41,411.82	4,650.97	0.00	-7,486.82	122.1%
42 OpEx-Op&AdminServc	25.00	25.00	46.84	1.10	0.00	-21.84	187.4%
TOTAL Ice Rink Rentals - Hockey	-166,050.00	-166,050.00	-93,878.34	-9,859.43	0.00	-72,171.66	56.5%
TOTAL REVENUES	-200,000.00	-200,000.00	-135,337.00	-14,511.50	0.00	-64,663.00	
TOTAL EXPENSES	33,950.00	33,950.00	41,458.66	4,652.07	0.00	-7,508.66	
8120 Ice Rink Rentals -Figure Skate							
30 OpRev-ChargeforServc	-20,000.00	-20,000.00	-15,276.25	0.00	0.00	-4,723.75	76.4%
41 OpEx-Personnel	3,249.00	3,249.00	2,556.81	143.48	0.00	692.19	78.7%
42 OpEx-Op&AdminServc	10.00	10.00	3.87	0.34	0.00	6.13	38.7%
TOTAL Ice Rink Rentals -Figure Sk	-16,741.00	-16,741.00	-12,715.57	143.82	0.00	-4,025.43	76.0%
TOTAL REVENUES	-20,000.00	-20,000.00	-15,276.25	0.00	0.00	-4,723.75	
TOTAL EXPENSES							

South Davis Recreation District

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	3,259.00	3,259.00	2,560.68	143.82	0.00	698.32	
8130 Ice Rink Rentals - Full Rink							
30 OpRev-ChargeforServc	-4,750.00	-4,750.00	-2,331.50	-192.50	0.00	-2,418.50	49.1%
41 OpEx-Personnel	4,723.00	4,723.00	3,708.05	282.28	0.00	1,014.95	78.5%
42 OpEx-Op&AdminServc	25.00	25.00	8.51	0.76	0.00	16.49	34.0%
TOTAL Ice Rink Rentals - Full Rin	-2.00	-2.00	1,385.06	90.54	0.00	-1,387.06	-69253.0%
TOTAL REVENUES	-4,750.00	-4,750.00	-2,331.50	-192.50	0.00	-2,418.50	
TOTAL EXPENSES	4,748.00	4,748.00	3,716.56	283.04	0.00	1,031.44	
8135 Ice Rink Rentals - Ice Party							
30 OpRev-ChargeforServc	-5,500.00	-5,500.00	-3,180.01	-270.00	0.00	-2,319.99	57.8%
41 OpEx-Personnel	1,112.00	1,112.00	939.29	84.23	0.00	172.71	84.5%
42 OpEx-Op&AdminServc	10.00	10.00	3.19	0.28	0.00	6.81	31.9%
TOTAL Ice Rink Rentals - Ice Part	-4,378.00	-4,378.00	-2,237.53	-185.49	0.00	-2,140.47	51.1%
TOTAL REVENUES	-5,500.00	-5,500.00	-3,180.01	-270.00	0.00	-2,319.99	
TOTAL EXPENSES	1,122.00	1,122.00	942.48	84.51	0.00	179.52	
8200 Learn to Skate							
30 OpRev-ChargeforServc	-60,000.00	-60,000.00	-51,866.00	-4,256.00	0.00	-8,134.00	86.4%
41 OpEx-Personnel	26,717.00	26,717.00	27,916.23	3,448.02	0.00	-1,199.23	104.5%

South Davis Recreation District

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc							
1,515.00	1,515.00	1,205.41	213.43	0.00	309.59	79.6%	
TOTAL Learn to Skate							
-31,768.00	-31,768.00	-22,744.36	-594.55	0.00	-9,023.64	71.6%	
TOTAL REVENUES							
-60,000.00	-60,000.00	-51,866.00	-4,256.00	0.00	-8,134.00		
TOTAL EXPENSES							
28,232.00	28,232.00	29,121.64	3,661.45	0.00	-889.64		
8300 Freestyle Sessions							
30 OpRev-ChargeforServc							
-52,000.00	-52,000.00	-44,267.75	-3,825.00	0.00	-7,732.25	85.1%	
41 OpEx-Personnel							
35,575.00	35,575.00	28,564.34	2,703.77	0.00	7,010.66	80.3%	
42 OpEx-Op&AdminServc							
535.00	535.00	36.45	2.22	0.00	498.55	6.8%	
TOTAL Freestyle Sessions							
-15,890.00	-15,890.00	-15,666.96	-1,119.01	0.00	-223.04	98.6%	
TOTAL REVENUES							
-52,000.00	-52,000.00	-44,267.75	-3,825.00	0.00	-7,732.25		
TOTAL EXPENSES							
36,110.00	36,110.00	28,600.79	2,705.99	0.00	7,509.21		
8400 Ice Ribbon Facility							
30 OpRev-ChargeforServc							
-140,000.00	-140,000.00	-70,938.48	-6,688.94	0.00	-69,061.52	50.7%	
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	53,771.76	2,959.18	0.00	18,161.24	74.8%	
42 OpEx-Op&AdminServc							
3,500.00	3,500.00	346.21	6.58	0.00	3,153.79	9.9%	
43 OpEx-Facility&Proper							
25,500.00	25,500.00	17,214.66	433.95	0.00	8,285.34	67.5%	
TOTAL Ice Ribbon Facility							
-39,317.00	-39,317.00	394.15	-3,289.23	0.00	-39,711.15	-1.0%	
TOTAL REVENUES							
-140,250.00	-140,250.00	-70,938.48	-6,688.94	0.00	-69,311.52		
TOTAL EXPENSES							

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	100,933.00	100,933.00	71,332.63	3,399.71	0.00	29,600.37	
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	-2,328.85	-143.40	0.00	-171.15	93.2%
41 OpEx-Personnel	7,596.00	7,596.00	8,307.88	691.87	0.00	-711.88	109.4%
42 OpEx-Op&AdminServc	375.00	375.00	369.65	0.00	0.00	5.35	98.6%
TOTAL Daycare-Ice	5,471.00	5,471.00	6,348.68	548.47	0.00	-877.68	116.0%
TOTAL REVENUES	-2,500.00	-2,500.00	-2,328.85	-143.40	0.00	-171.15	
TOTAL EXPENSES	7,971.00	7,971.00	8,677.53	691.87	0.00	-706.53	
9000 General Operating							
30 OpRev-ChargeforServc	-25,000.00	-25,000.00	-17,281.50	-80.00	0.00	-7,718.50	69.1%
32 OpRev-Merch&Concess.	-4,000.00	-4,000.00	-2,599.55	-250.58	0.00	-1,400.45	65.0%
33 OpRev-Miscellaneous	-20,000.00	-20,000.00	-19,157.81	-197.76	0.00	-842.19	95.8%
41 OpEx-Personnel	215,893.00	215,893.00	176,811.84	15,119.65	0.00	39,081.16	81.9%
42 OpEx-Op&AdminServc	1,600.00	1,600.00	7,843.85	158.96	0.00	-6,243.85	490.2%

South Davis Recreation District

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
43 OpEx-Facility&Proper	842,000.00	842,000.00	709,972.94	62,779.95	0.00	132,027.06	84.3%
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	-400,938.85	-56,723.59	0.00	-1,428,847.15	21.9%
52 NonOpRev-Miscellan.	-193,000.00	-193,000.00	-176,160.24	-13,890.64	0.00	-16,839.76	91.3%
55 CAPITAL PROJECTS	188,000.00	188,000.00	119,243.70	0.00	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	624,440.38	6,915.99	0.00	-1,168,733.38	-114.7%
TOTAL REVENUES	-2,071,786.00	-2,071,786.00	-616,137.95	-71,142.57	0.00	-1,455,648.05	
TOTAL EXPENSES	1,527,493.00	1,527,493.00	1,240,578.33	78,058.56	0.00	286,914.67	
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	-255,098.33	-35,992.23	0.00	-992,692.67	20.4%
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	-267,085.91	-35,992.23	0.00	276,011.91	-2992.2%
TOTAL REVENUES	-1,247,791.00	-1,247,791.00	-255,098.33	-35,992.23	0.00	-992,692.67	
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	92,113.23	8,141.23	0.00	15,933.77	85.3%

NOVEMBER 2025 YTD REVENUE&EXPENSE REPORT

FOR 2025 11

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminSvc	6,900.00	6,900.00	4,076.00	1,246.05	0.00	2,824.00	59.1%
43 OpEx-Facility&Proper	15,500.00	15,500.00	11,927.83	1,184.77	0.00	3,572.17	77.0%
TOTAL Maintenance	130,447.00	130,447.00	108,117.06	10,572.05	0.00	22,329.94	82.9%
TOTAL EXPENSES	130,447.00	130,447.00	108,117.06	10,572.05	0.00	22,329.94	
GRAND TOTAL	-127,338.00	-127,338.00	720,478.59	14,233.45	0.00	-847,816.59	-565.8%

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

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

Date Prepared: December 2, 2025

<u>Name of Bank or Issuer</u>	<u>Type of Account or Security</u>	<u>Year Ago Rate</u>	<u>Current Rate</u>	<u>Maturity Date</u>	<u>Purchase Date</u>	<u>Year Ago Face Amount or Dollar Amount</u>	<u>Current Month Face Amount or Dollar Amount</u>	<u>Current Month Net Earning <Charge></u>	<u>Held at or Safekeeping Location</u>	<u>Fund Assigned To</u>
U S Bank	Checking	N/A	N/A	N/A	N/A	236,790.70	420,278.71	(630.30)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	4.8014%	4.0764%	N/A	N/A	4,001,504.64	3,965,794.14	13,890.64	State Treasurer	Enterprise Fund
Sub-total (District investable funds)						4,238,295.34	4,386,072.85	13,260.34		
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:						4,238,295.34	4,386,072.85	13,260.34		

Notes:

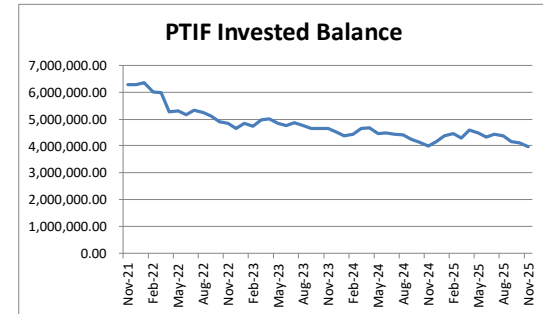
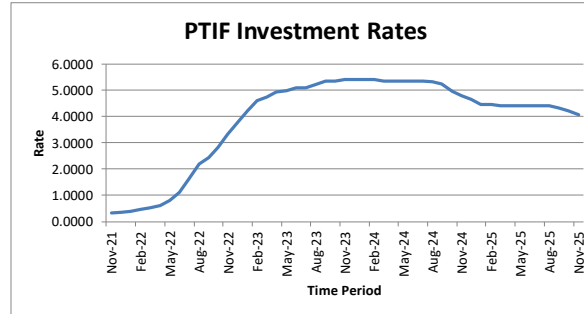
"Net Monthly Earning <Charge>" for checking is the net monthly bank service charges.

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



Memo

To: South Davis Recreation District Board

From: Tif Miller – Executive Director

Subject: Notice of 2026 Meeting Schedule

Date: December 15, 2025

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

January 12, 2026

February 9, 2026

March 9, 2026

April 13, 2026

May 11, 2026

June 8, 2026

July 13, 2026

August 10, 2026

September 14, 2026

October 12, 2026

November 9, 2026

December 14, 2026

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

South Davis Recreation District

Notice of 2026 meeting schedule

Public notice is hereby given that the 2026 regular meeting schedule of the Board of the South Davis Recreation District will be as follows:

January 12, 2026

February 9, 2026

March 9, 2026

April 13, 2026

May 11, 2026

June 8, 2026

July 13, 2026

August 10, 2026

September 14, 2026

October 12, 2026

November 9, 2026

December 14, 2026

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

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

Dated: December 15, 2025

South Davis Recreation District

By: _____

Executive Director

Tif Miller

Board of Trustees Staff Report



Subject: Internal Risk Assessment for 2025
Author: Tyson Beck, District Clerk
Date: December 15, 2025

Background

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

Analysis

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

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

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

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

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

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

District management has completed the OSA required Fraud Risk Assessment checklist evaluating City operations for 2025 and is presenting the results of the OSA risk assessment to the Board.

Significant Impacts

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

Attachments

Completed 2025 Fraud Risk Assessment checklist

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

<https://auditor.utah.gov/local-government/explanations-checklists-and-templates/fraud-risk-assessment/>

Recommendation

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

Fraud Risk Assessment

Continued

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

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

Total SDRD points of 355

*Entity Name: South Davis Recreation District

*Completed for Fiscal Year Ending: December 31, 2025 *Completion Date: December 10, 2025

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

*CAO Signature: _____ *CFO Signature: _____

*Required

RESOLUTION NO. 2025-08

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

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

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

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

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

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

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

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

PASSED AND ADOPTED BY THE BOARD OF THE SOUTH DAVIS RECREATION DISTRICT ON THIS 15th DAY OF DECEMBER, 2025.

SOUTH DAVIS RECREATION DISTRICT

By: _____
Chair

ATTEST:

Clerk

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	3,161,625	98,925	3%
Sponsorship & Donation Revenues	9,452	16,885	10,259	1,352	10,250	11,602	21,250	20,500	(750)	-4%
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	3,232,375	99,175	3%
Personnel Expenses	1,818,380	2,032,492	2,336,375	1,109,472	1,335,069	2,444,553	2,362,175	2,484,842	122,667	5%
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	3,659,427	339,282	10%
Aquatics/Fitness/Events Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(614,853)	(496,824)	(186,945)	(427,052)	(240,107)	
Recreation										
Charge for Service Revenues	476,388	479,181	476,789	448,034	108,486	556,520	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	110,739	578,227	636,250	643,850	7,600	
Personnel Expenses	443,849	479,368	467,908	241,484	251,900	493,384	505,452	501,711	(3,741)	-1%
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	377,132	736,389	745,567	751,131	5,564	
Recreation Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(266,393)	(158,163)	(109,317)	(107,281)	2,036	
Ice										
Charge for Service Revenues	682,271	764,846	762,135	385,540	472,000	859,234	849,050	899,500	50,450	6%
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	940,385	940,300	989,250	48,950	
Personnel Expenses	611,771	625,891	487,736	220,115	284,652	504,767	477,125	532,712	55,587	12%
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	40,000	(170,000)	-81%

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	451,975	959,979	921,620	806,697	(114,923)	
Ice Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	63,725	(19,594)	18,680	182,553	163,873	
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	5,234,769	8,041,424	8,029,327	7,072,861	(956,466)	-12%
Grand Total Expenses	7,450,532	6,546,384	7,197,458	3,110,617	4,625,832	7,736,461	7,901,989	8,110,450	208,461	3%
Net Surplus or (Deficit) - Addition or (Use) of Reserves	(1,194,719)	121,805	499,535	(310,656)	608,937	304,963	127,338	(1,037,589)	(1,164,927)	
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	2,168,500	40,500	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	1,511,121	68,287	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	2,223,500	41,500	2%
	Total Expenses	2,508,935	2,214,964	2,333,727	974,215	1,531,500	2,505,715	2,247,334	2,540,621	293,287	13%
Net Total For 6000 Aquatics & Fitness - General		(754,813)	(271,339)	(222,116)	124,387	(448,000)	(323,613)	(65,334)	(317,121)	(251,787)	
	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	215,958	24,305	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	222,258	27,205	14%
Net Total For 6110 Group Swim Lessons		201,552	190,616	3,494	55,886	(54,285)	1,601	19,947	12,742	(7,205)	
	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	78,636	(6,649)	-8%
	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	93,836	(8,574)	-8%
Net Total For 6210 Swim Team - Recreation		77,464	63,937	13,935	16,837	5,070	21,907	11,590	22,164	10,574	
	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	98,553	17,910	22%
	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	111,753	18,010	19%
	Net Total For 6250 Swim Team - Competitive	-	-	(11,392)	12,082	2,870	14,952	4,507	29,497	24,990	
	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	27,112	(832)	-3%
	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	27,142	(817)	-3%
	Net Total For 6610 Pool Facility Rental - Parties	35,424	49,151	40,417	24,332	19,259	43,591	45,041	47,358	2,317	
	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	33,006	8,459	34%
	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	39,081	5,534	16%
	Net Total For 6640 General Lap Pool Rental	66,135	80,906	55,493	23,064	21,200	44,264	33,453	25,919	(7,534)	
	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	750	-	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
	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	3,375	(1,125)	-25%
	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	1	(217)	
	6720 Dogapoolooza										
	Charge for Service Revenues	-	-	1,746	-	2,700	2,700	3,200	3,500	300	9%
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	250	(500)	-67%
	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	3,750	(200)	-5%
	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	175	51	
	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	76,457	(7,764)	-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	145,457	(6,764)	-4%
	Net Total For 6740 Races/Triathlon	94,328	99,796	(56,234)	(23,626)	(12,675)	(36,301)	1,529	543	(986)	
	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	59,833	4,602	8%
	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	62,033	4,677	8%
	Net Total For 6800 Daycare - Aquatics & Fitness	(27,618)	(27,365)	(34,468)	(25,180)	(26,175)	(51,355)	(42,356)	(44,033)	(1,677)	
	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	3,232,375	99,175	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	3,659,427	339,282	10%
	Aquatics/Fitness/Events Net Surplus/(Deficit)	(525,238)	(30,866)	(451,781)	118,041	(614,853)	(496,824)	(186,945)	(427,052)	(240,107)	128%

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	38,589	12,956	51%
	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	128,439	15,856	14%
	Net Total For 7000 Recreation - General	(572,408)	(606,195)	(97,484)	(34,169)	(78,443)	(112,612)	(110,083)	(125,939)	(15,856)	
	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	10,000	31,740	74,000	54,300	(19,700)	-27%
	Personnel Expenses	-	-	78,733	30,508	24,570	55,078	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	10,000	31,740	74,000	54,300	(19,700)	-27%
	Total Expenses	-	-	85,040	31,476	24,595	56,071	73,921	54,051	(19,870)	-27%
	Net Total For 7115 Team Sports Youth Jr Jazz	-	-	(47,315)	(9,736)	(14,595)	(24,331)	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	61,050	7,484	14%
	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	100,090	15,494	18%
Net Total For 7130 Team Sports Youth Flag Football		-	-	6,034	46,762	(46,693)	69	404	4,910	4,506	
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	10,962	868	9%
	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	16,287	1,933	13%
Total For 7150 Team Sports Youth Summer Baseball		-	-	(1,879)	5,737	(5,714)	23	646	913	267	
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
7210 Team Sports Adult Men's Basketball	Personnel Expenses	-	-	28,075	9,885	11,453	21,338	30,811	23,684	(7,127)	-23%
	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	24,709	(7,627)	-24%
	Total For 7210 Team Sports Adult Men's Basketball	-	-	(13,762)	(4,624)	(1,360)	(5,984)	914	1,541	627	
	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										
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										
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	110,739	578,227	636,250	643,850	7,600	1%
	Recreation Total Expenses	660,509	713,046	694,654	359,257	377,132	736,389	745,567	751,131	5,564	1%
	Recreation Net Surplus/(Deficit)	(164,275)	(214,404)	(197,496)	108,230	(266,393)	(158,163)	(109,317)	(107,281)	2,036	-2%

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	379,500	15,200	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	316,319	24,024	8%
	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	40,000	(170,000)	-81%
	Total Revenues	439,844	387,679	422,239	209,932	232,700	442,632	450,300	459,250	8,950	2%
	Total Expenses	872,579	852,949	493,959	397,010	330,650	727,660	705,295	554,819	(150,476)	-21%
	Net Total For 8000 Ice Rink Facility - General Operation	(432,735)	(465,270)	(71,720)	(187,078)	(97,950)	(285,028)	(254,995)	(95,569)	159,426	
	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	27,612	45,078	33,925	49,477	15,552	46%
	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	27,627	45,134	33,950	49,602	15,652	46%
	Net Total For 8110 Ice Rink Rentals - Hockey	154,785	197,333	143,752	65,880	99,373	165,253	166,050	170,398	4,348	
	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
	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	33,928	7,211	27%
	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	35,458	7,226	26%
	Net Total For 8200 Learn to Skate	59,942	58,732	18,501	14,841	15,554	30,395	31,768	29,542	(2,226)	
	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	143,943	140,000	147,500	7,500	5%
	Merchandise and Concessions Revenues	28	5	-	-	-	-	250	-	(250)	-100%
	Personnel Expenses	34,595	36,894	78,705	40,971	35,184	76,155	71,933	80,621	8,688	12%
	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	143,943	140,250	147,500	7,250	5%
	Total Expenses	67,736	62,099	107,473	56,616	49,479	106,095	100,933	113,461	12,528	12%
	Net Total For 8400 Ice Ribbon Facility	36,568	59,289	19,973	7,634	28,521	37,849	39,317	34,039	(5,278)	
	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	940,385	940,300	989,250	48,950	5%
	Ice Total Expenses	940,713	915,055	717,964	508,004	451,975	959,979	921,620	806,697	(114,923)	-12%
	Ice Net Surplus/(Deficit)	(113,094)	(79,939)	120,585	(90,013)	68,725	(19,594)	18,680	182,553	163,873	877%

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	5,239,769	8,041,424	8,029,327	7,072,861	(956,466)	
	Grand Total Expenses	7,450,532	6,546,384	7,197,458	3,110,617	4,625,832	7,736,461	7,901,989	8,110,450	208,461	

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)	613,937	304,963	127,338	(1,037,589)	(1,164,927)	
	Check figure to detailed tab	-	(0)	-	-	-	0	-	-		

Exhibit A

Proposed Fee Increases

	Current	Proposed
Annual Pass	Multiple Rates	\$5 annual increase
Monthly EFT Pass	Multiple Rates	\$.50/month increase
Non Resident Daily Pass Fee	n/a	\$.50 more than Resident
Childcare Daily Admission Member	\$3/hr	\$3.50/hr
Childcare Daily Admission Non-Member	\$4/hr	\$4.5/hr
Childcare 5 Hours	\$12.50	\$15
Childcare 10 hours	\$25.00	\$30
Childcare 20 hours	\$50.00	\$60
All Night Party Non Resident	n/a	\$1,250
All Night Party Premier Non Resident	n/a	\$1,600
Dogapoolooza	\$16	\$15/\$17/\$19
Adult Pickleball	n/a	\$70/\$75/\$80
Non Resident Ice Rental Rink	n/a	\$225
Non Resident Ice Rental Ribbon	n/a	\$200

RESOLUTION NO. 2025-09

**A RESOLUTION OF THE SOUTH DAVIS RECREATION
DISTRICT BOARD ADOPTING THE BUDGET FOR 2026**

WHEREAS, the South Davis Recreation District Board has, in accordance with law, previously held a public hearing on the District's 2026 budget; and

WHEREAS, it is now the duty of the Board of the South Davis Recreation District to adopt a final District budget for the 2026 calendar year; and

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

NOW, THEREFORE, BE IT RESOLVED that the South Davis Recreation District Board does hereby establish and adopt the District's 2026 budget, a copy of which is attached hereto and by this reference made a part hereof.

**PASSED AND ADOPTED BY THE BOARD OF THE SOUTH DAVIS
RECREATION DISTRICT ON THIS 15th DAY OF DECEMBER, 2025.**

SOUTH DAVIS RECREATION DISTRICT

By: _____
Chair

ATTEST:

Clerk

MEMORANDUM

Date: December 15, 2025

To: South Davis Recreation District Board

From: Tif Miller, Executive Director
Mary Gadd, Office Manager

RE: Copier Purchase

Dear Board Members,

The Recreation District is looking to replace two of its three copy machines. These machines were last purchased in June 2017 and were on a replacement schedule of every five years. However, in 2022 the copiers were still working well and there was no need to replace them. We have evaluated them on an annual basis and kept pushing the purchase into the future. In this past year, there has been an increase in service calls for the machines and parts are starting to become outdated and will become sparse.

We selected Canon copiers because they have high volume capability without the production model pricing. We put high volume as a priority back in 2017 and that still holds true today. The main front office copier is used most often, and we have seen the benefits of the larger capability. The aquatics machine doesn't need to handle as many, and a lower volume copier is acceptable. We looked at state contract #PA4466 and received the following pricing from Canon, Inc. for two machines:

Canon imageForce C5170i Color Copier & Canon imageForce C5540i Color Copier for \$19,631.03 with fixed service rates of \$0.0083 for B/W and \$0.0581 for color for 60 months. Price includes all parts, labor, drum, and toner for the term of the agreement.

The rates on the current copiers are out of their 60-month service period, and we currently pay more per copy each month than what the new copiers cost. With the decrease in rates, we estimate a \$1,500 savings each year. In the Adopted 2025 Capital Budget there is \$20,000 budgeted for copy machines.

Thanks for your consideration.

Sincerely,
Tif Miller, Executive Director
Mary Gadd, Office Manager