

South Davis Recreation District

Board Meeting

September 14th, 2026

5:30 p.m.

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

AGENDA

1. Welcome
2. Citizen Matters
3. Recognition of Employee of the Month
4. Approval of August 10th, 2026 Board Meeting Minutes
5. Review and Approval of Expenditures/Financial Statement Review for August 2026 Reports
6. Discussion on District Credit Card Fees
7. Open Public Hearing to Discuss Fee Schedule Updates: 6:00pm
8. Close Public Hearing to Discuss Fee Schedule Updates
9. Discussion on Fee Schedule Update and Approval of Resolution #2026-05 on Updated Fee Schedule
10. Interviews for Open Board Position
11. Update and Discussion on Interlocal Agreement with Davis School District
12. Approval of Resolution #2026-06 Approving the Updated Interlocal Agreement with Davis School District
13. Discussion on Capital Projects
14. Discussion on 1st Draft of SDRD FY 2027 Budget
15. Executive Director Report
16. Closed session to discuss the acquisition or sale of real property, pending litigation and/or to discuss the character and/or competency of an individual(s).
17. Next Board Meeting – **October 12th, 2026**
18. Adjourn

South Davis Recreation District
Administrative Control Board Meeting
at 5:30 p.m.

Board Members present:

Councilman Dan Bell, Bountiful City
Councilmember Gina Hirst, Centerville City
Councilmember Suzette Jackson, North Salt Lake City
John Norman, Board Appointed Representative
Brett Steadman, Board Appointed Representative

Staff In Attendance:

Tif Miller, Executive Director	Jayne Blakesley, District Attorney
Mary Gadd, Office Manager	Tom Lund, Maintenance Supervisor
Cory Haddock, Ice & Recreation Director	Michael Doxey, District Clerk

Others in Attendance:

Ron Mortensen (Bountiful)

WELCOME

At 5:31 p.m., Mr. Miller opened the meeting in the absence of both the Chairman, Mayor Ryan Westergard, and Vice Chair, Councilmember Dell Butterfield. Mr. Miller explained that a chair pro tem will need to be selected.

Councilman Bell made a motion to appoint Councilmember Suzette Jackson as the chair pro tem. Councilmember Hirst seconded the motion. Mr. Blakesley called for a vote and Board Members Bell, Hirst, Jackson, Norman, and Steadman voted "aye."

CITIZEN MATTERS

None.

RECOGNITION OF EMPLOYEE OF THE MONTH

Mr. Miller recognized Cai Summerhays as the August employee of the month.

INTRODUCTION OF NEW RECREATION COORDINATOR

Mr. Miller introduced Marcus Moser as the new full-time Recreation Coordinator.

APPROVAL OF BOARD MEETING MINUTES

Minutes of the Administrative Control Board Meeting held on July 13th, 2026, was approved on a motion made by Councilmember Hirst, and was seconded by Councilman Bell. Board Members Bell, Hirst, Jackson, Norman, and Steadman voted "aye."

48 **REVIEW AND APPROVAL OF EXPENDITURES/FINANCIAL STATEMENT REVIEW**
49 **FOR**
50

51 Mr. Miller highlighted the following expenditures:

- 52 • Critical Enviroment Technologies (#17) - \$1,386.29 for a sensor for the ammonia system
- 53 • Matthew S. Shurtleff (#19) - \$1,489.60 for Evil Scientist Academy portion of registrations
- 54 • Rehabmart LLC (#35) - \$890.55 for replacement pieces for the leisure pool entry ramp
- 55 • Aaron Norton (#59) - \$917.49 for travel reimbursement for national conference
- 56 • TeamSnap (#71) - \$2,250.00 for the first payment of the annual subscription
- 57 • Original Watermen Inc. (#103) – for equipment and other lifeguard supplies
- 58 • Civicplus (#116) - \$577.50 for website operations and hosting
- 59 • Lumos Holdings (#128) - \$834.78 for replacement pads for weight equipment
- 60 • National Business Furniture (#132) - \$1,968.10 for office chairs for many office staff
- 61 • Swank Motion Picture (#140) - \$1,110 for licensing two summer movie nights

62
63 Mr. Norman asked about how the use of TeamSnap, with its many features, is administered
64 by staff and the training that coaches get on how to use the application. Councilman Bell asked about
65 the expenses to Robert Merrill (#87), Innovative Timing Systems (#138) and KW Sprots (#143).
66 Chair Pro Tem Jackson asked about expenses to Revel Media Group (#64) and State of Utah (#37 &
67 #138). Councilmember Hirst asked about the expense to Boulder Valley LLC (#144).
68

69 Total expenditures of \$645,741.60 for the period of July 1, 2026, to July 31, 2025, was
70 approved on a motion made by Councilmember Hirst, and seconded by Mr. Norman. Board Members
71 Bell, Hirst, Jackson, Norman, and Steadman voted “aye.”
72

73 Mr. Miller reviewed the financial statements highlighting budget lines in aquatics, the general
74 line in the ice rink budget, and the debt service line. Councilman Bell asked about the swim team –
75 recreation, fitness programs/lessons, ice rink rentals – hockey, the debt service and spring baseball.
76 Chair Pro Tem Jackson inquired about team sports adult – mens basketball, womens basketball, coed
77 softball, and sports and fitness camp.
78

79 Mr. Norman appreciated the full-time allocation being provided on the statements and brought
80 up that when it is decided that a program is not going to be operated that the full-time allocation
81 should then be adjusted to where they spent that time. 41:00
82

83 **DISCUSSION ON DISTRICT CREDIT CARD FEES**
84

85 Mr. Miller stated that the District charges a 2% electronic payment fee at the facility and that
86 in 2025 the fees that were paid averaged 3.12%. of total credit card sales. Mr. Miller reported that is
87 reviewing upgraded terminals that may have more secure payment methods or possibly a change in
88 payment processors. Mr. Miller explained that online registrations currently charge a convenience fee
89 instead of the electronic payment fee, but the revenue from that fee is included in each program’s
90 budget. Mr. Miller clarified differences between the two fees and will provide an update in the future.
91

92 **DISCUSSION AND UPDATE ON INTERLOCAL AGREEMENT WITH DAVIS SCHOOL**
93 **DISTRICT**
94

95 Mr. Miller reported that their board would like to have one fee that encompasses all meets and
96 all student fees. Mr. Miller told them that he would configure costs on what could be the highest
97 level.
98

99 **DISCUSSION ON CAPITOL PROJECTS**

100
101 Mr. Miller reported that the pool liner had a warranty of 15 years and needs repaired. It is
102 likely in need of a full replacement soon but also looking at things like changing the tile barrier. In
103 reviewing the 10-year capital plan, he noted that there are items that could be delayed and other
104 methods of savings are still being discussed.
105

106 Councilman Bell asked if the capital plan includes some of the smaller projects that were
107 going to be financed internally. Mr. Miller answered that they haven't removed any of them from the
108 bonding process and are not listed in the plan. Mr. Steadman noted that replacing the aquatics
109 scoreboard is not listed on the plan.
110

111 **DISCUSSION ON COMMUNITY INTEREST IN STARTING A FOUNDATION**

112
113 Mr. Miller has been working with an individual who is researching ideas and ways that a
114 foundation could be created that would help offset memberships, costs of programming, and capital
115 projects. Mr. Miller will report back on the research.
116

117 **EXECUTIVE DIRECTOR REPORT**

118
119 Mr. Miller discussed the UFSC upcoming Copper Cup skating competition, the opening date
120 for the ice ribbon, recognized Celeste Daley for hosting many special events, meeting and working
121 with Centerville City officials, using Ankored for background checks for new hires and coaches, that
122 the Handcart Days races had over 550 participants, provider number for various youth summer
123 camps, the last movie night had about 100 attendees, that 2026 has offered over 3,500 swim lessons,
124 next month will see the board interview candidates for the board position, has seen about \$5,000 in
125 savings with the price lock for natural gas savings, and work on the 2027 budget has begun.
126

127 Mr. Norman raised concern over a possible communication gap between staff, to the hockey
128 league and then to the parents of the hockey league and asked for a future report on how ice time is
129 prioritized amongst competing interested groups. Councilman Bell asked about the dress code in the
130 weight room.
131

132 **CLOSED SESSION**

133
134 A closed session was not held.
135

136 **ADJOURNMENT**

137
138 At 7:07 p.m. Councilmember Hirst made a motion to adjourn the meeting. Mr. Norman
139 seconded the motion.

SOUTH DAVIS RECREATION DISTRICT

AGENDA ITEM # _____

Cash Disbursements Submitted For Approval**For the Period August 1-31, 2026**

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
<u>Payroll & Electronic Disbursements:</u>				
1 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	MISC PAYROLL (direct deposit & physical checks) 8/8/2026	ACH	8/6/2026	42.48
2 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR MISC PAY PERIOD 8/8/2026	EFTPS	8/7/2026	7.03
3 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 7/11/2026	ACH	8/9/2026	6,627.57
4 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 7/25/2026	ACH	8/9/2026	6,345.84
5 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (direct deposit & physical checks) PPE 8/8/2026	ACH	8/14/2026	110,157.06
6 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 8/8/2026	EFTPS	8/14/2026	24,185.68
7 STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR JULY SALES	ACH	8/26/2026	16,564.29
8 US BANK	EPAYMENT FOR JULY 2026 CREDIT CARD BILL	ACH	8/26/2026	5,915.55
9 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (direct deposit & physical checks) PPE 8/22/2026	ACH	8/28/2026	94,688.12
10 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 8/22/2026	EFTPS	8/28/2026	21,106.96
11 CREDIT CARD PROCESSORS (BANKCARD & FIRSTFUND)	JULY 2026 CREDIT CARD FEES	ACH	8/31/2026	11,307.53
12 US BANK	PAYMENT FOR JULY 2026 BANK ANALYSIS FEE	ACH	8/31/2026	755.54
<u>Accounts Payable Check Disbursements:</u>				
13 ACE RECYCLING AND DISPOSAL, INC	Recyle Can	82510	8/5/2026	98.12
14 BEN BELNAP	Refund Flag Football	82511	8/5/2026	90.00
15 ANGELIQUE CARPIO	Refund Pickleball	82512	8/5/2026	73.00
16 C E M MAINTENANCE INC	Pool Test Tabs	82513	8/5/2026	450.89
17 AMY CHRISTENSEN	Refund Flag Football	82514	8/5/2026	90.00
18 CINTAS CORP	Mats	82515	8/5/2026	27.02
19 FIRE ENGINEERING COMPANY, INC.	Fire Alarm Maintenance	82516	8/5/2026	2,125.68
20 FIRETROL PROTECTION SYSTEMS, INC.	Fire Alarm Maintenance	82517	8/5/2026	1,566.00
21 TANDA GORDON	Refund Flag Football	82518	8/5/2026	90.00
22 GRAINGER, INC.	Misc. Parts/Supplies	82519	8/5/2026	918.19
23 JEROMY HEWARD	Refund Soccer	82520	8/5/2026	54.00
24 JAMIE JARO	Refund Flag Football	82521	8/5/2026	90.00
25 ANNIKA LINDSAY	Refund Child Care	82522	8/5/2026	80.00
26 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 07/25/2026	82523	8/5/2026	132.95
27 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 07/25/2026	82524	8/5/2026	444.44
28 PACIFIC FITNESS PRODUCTS LLC	Misc. Parts/Supplies	82525	8/5/2026	396.97
29 BRITNEY ROBERGE	Refund Swim Lessons	82526	8/5/2026	39.00
30 STATE OF UTAH	JULY 2026 STATE TAX WITHHOLDING	82527	8/5/2026	9,738.38
31 LOUIS TAFOYA	Refund Girls Jr. Jazz	82528	8/5/2026	72.00
32 JALENE TAYLOR	Refund Flag Football	82529	8/5/2026	90.00
33 KW SPORTS, LLC	Jersey's	82530	8/5/2026	198.00

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
34	24 HOUR ROOTERMAN PLUMBING & DRAIN	Pool Draining Cleaning	82531	8/12/2026	379.00
35	AFFORDABLE PORTABLES 1, INC.	Port-a-Potty rental	82532	8/12/2026	500.00
36	ANKORED, INC.	Bronze Safe Package for June&July 2026	82533	8/12/2026	32.85
37	DANIELLE BATES	Refund Flag Football	82534	8/12/2026	85.00
38	BOUNTIFUL CITY	Fuel Purchased in July 2026	82535	8/12/2026	165.44
39	JESSICA BROWN	Refund Swim Lessons	82536	8/12/2026	24.50
40	SARAH BUEHNER	Refund Flag Football	82537	8/12/2026	90.00
41	CARPENTER PAPER CO.	Hand Sanitizer	82538	8/12/2026	418.47
42	AFTON CHO	Refund Flag Football	82539	8/12/2026	184.00
43	CINTAS CORP	Mats	82540	8/12/2026	27.02
44	AMY COTTLE	Refund Flag Football	82541	8/12/2026	90.00
45	TAYLOR CRANE	Refund	82542	8/12/2026	72.00
46	LORI CROFT	Refund Flag Football	82543	8/12/2026	85.00
47	DARIAN CURIEL	Refund Annual Membership	82544	8/12/2026	446.90
48	CHRISTINA DA COSTA	Refund Flag Football	82545	8/12/2026	85.00
49	SYDNIE FAIRBANKS	Refund Flag Football	82546	8/12/2026	85.00
50	GRAINGER, INC.	Misc. Parts/Supplies	82547	8/12/2026	42.31
51	BROOKE HANNA	Refund Flag Football	82548	8/12/2026	85.00
52	WENDY HICKENLOOPER	Refund Flag Football	82549	8/12/2026	80.00
53	HOISTFITNESS SYSTEMS INC	Weight Machine Parts	82550	8/12/2026	223.00
54	IMBER INC	Refund Cleaning Deposit	82551	8/12/2026	200.00
55	INTERMOUNTAIN BUSINESS FORMS, INC	Competitor Tee's	82552	8/12/2026	303.00
56	KYLE JONES	Refund Pool Rental	82553	8/12/2026	890.00
57	MINHEE KANG	Refund Soccer	82554	8/12/2026	54.00
58	OQUIRRH RECREATION AND PARKS DISTRICT	Facility Rental	82555	8/12/2026	2,722.50
59	ALEXANDER KOVSHOVIK	Refund Pickleball	82556	8/12/2026	63.00
60	JASON MAY	Refund Swim Lessons	82557	8/12/2026	34.00
61	BECCA MORLEY	Refund Flag Football	82558	8/12/2026	90.00
62	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	82559	8/12/2026	1,073.67
63	TIFFANY PETERSEN	Refund Soccer	82560	8/12/2026	56.00
64	POWER ENGINEERING CO., INC.	Cooling Tower	82561	8/12/2026	1,193.92
65	LESLIE ROCK	Refund Pickleball	82562	8/12/2026	68.00
66	SUMMIT ENERGY, LLC	Gas Supply for July 2026	82563	8/12/2026	3,200.59
67	LUISA TUPOU	Refund Tennis	82564	8/12/2026	136.00
68	NICOLE VALCARCE	Refund Soccer	82565	8/12/2026	54.00
69	WASATCH AQUATIC SPECIALTIES	Pool Acid	82566	8/12/2026	1,376.90
70	QUESTAR GAS COMPANY	Utilities	82567	8/19/2026	1,971.84
71	MATHEW S. SHURTLEFF	Summer Space Camp for July 27-30	82568	8/19/2026	2,294.60
72	HARTFORD-PRIORITY ACCOUNTS	AUGUST 2026 PREMIUM PAYMENT	82569	8/19/2026	458.80

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
73 HARTFORD-PRIORITY ACCOUNTS	AUGUST 2026 PREMIUM PAYMENT	82570	8/19/2026	317.64
74 HAYES GODFREY BELL, P.C.	Legal Fees for July 2026	82571	8/19/2026	924.00
75 LOYAL PERCH MEDIA LLC	Advertising for Sept. 26th edition	82572	8/19/2026	300.00
76 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 08/08/2026	82573	8/19/2026	133.23
77 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 08/08/2026	82574	8/19/2026	444.44
78 PINPROS, INC.	Labor Day Tri bibs	82575	8/19/2026	2,370.25
79 PUBLIC EMPLOYEES HEALTH PROGRAM	AUGUST 2026 PREMIUM PAYMENT	82576	8/19/2026	21,438.23
80 PUBLIC EMPLOYEES HEALTH PROGRAM	PPE 08/08/2026	82577	8/19/2026	694.57
81 USA FOOTBALL, INC	NFL Flag Jersey	82578	8/19/2026	16,169.22
82 WORKER'S COMPENSATION FUND	AUGUST 2026 PREMIUM PAYMENT	82579	8/19/2026	2,849.00
83 BOUNTIFUL CITY	July 2026 Monthly Contract	82580	8/26/2026	20,217.97
84 BOUNTIFUL CITY	Utilities	82581	8/26/2026	41,880.57
85 CALIBER CLEANING SERVICES LLC	Janitorial Service for the month	82582	8/26/2026	9,640.00
86 CANON SOLUTIONS AMERICA INC	Maintenance	82583	8/26/2026	342.11
87 CARPENTER PAPER CO.	TP, liners, laundry soap	82584	8/26/2026	880.15
88 CARPENTER PAPER CO.	Hand Sanitize	82585	8/26/2026	410.72
89 CINTAS CORP	Mats	82586	8/26/2026	54.04
90 CIVICPLUS, LLC	Streamline Flex Software	82587	8/26/2026	577.50
91 EMBER LABS, LLC	RaceBetter Strength	82588	8/26/2026	90.00
92 GRAINGER, INC.	Misc. Parts/Supplies	82589	8/26/2026	188.81
93 CITIBANK, N.A.	Misc. Parts/Supplies	82590	8/26/2026	2,786.44
94 LUMOS HOLDINGS US ACQUISITION CO	Misc. Parts/Supplies	82591	8/26/2026	375.81
95 LUNDQUIST SALES, INC	Lap Pool parts	82592	8/26/2026	1,428.88
96 MFASCO	gym wipes and gloves	82593	8/26/2026	555.58
97 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	82594	8/26/2026	1,386.27
98 PEAK SOFTWARE SYSTEMS, INC.	Sportsman Grid Acct for June 2026	82595	8/26/2026	50.00
99 SHERWIN-WILLIAMS	Rink Paint	82596	8/26/2026	114.80
100 STATE OF UTAH	State Postage	82597	8/26/2026	475.36
101 PICARD CORPORATION	Rink Salt	82598	8/26/2026	370.44
102 BOULDER VALLEY LLC	Ice Staff Shirts	82599	8/26/2026	143.78
103 WASATCH AQUATIC SPECIALTIES	Pool Chlorine	82600	8/26/2026	6,103.75
TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.....				\$ 467,723.16

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 07/31/2026	4,348,810
Increase/(decrease) from previous cash report	(11,697)
Total Restricted and Unrestricted Cash & Investments as of 08/31/2026	\$ 4,337,113 *

Restrictions on Cash vs Availability

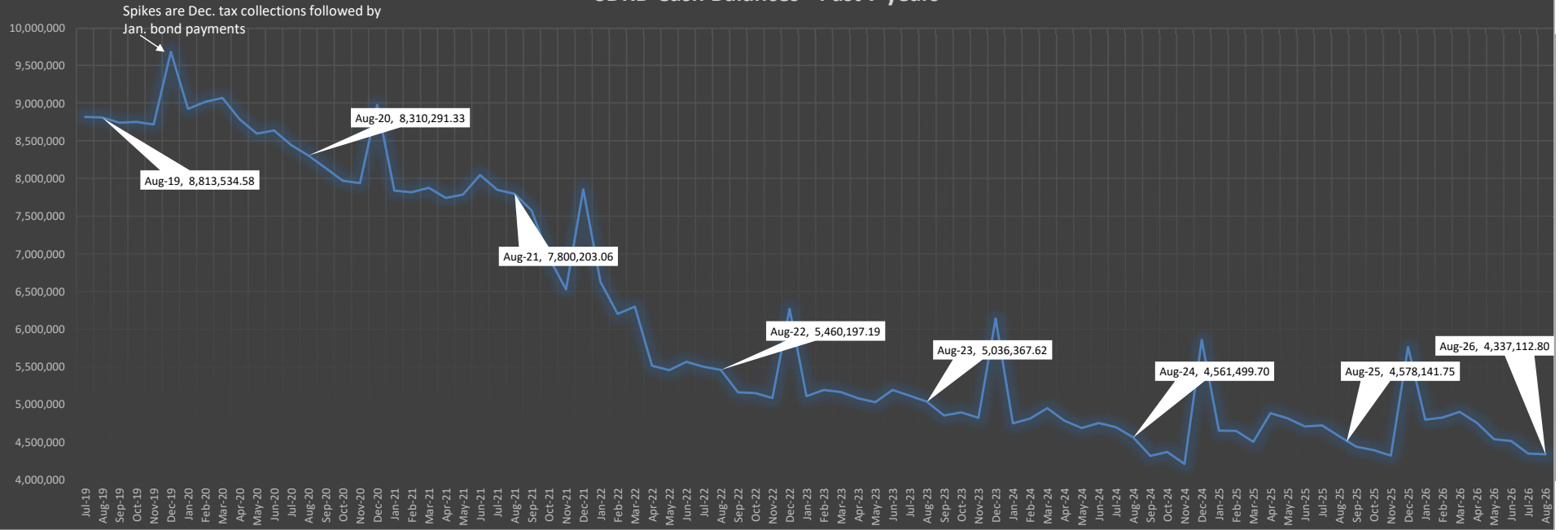
[A] Operating Reserve (four-month emergency reserve)	\$ 2,121,000
[B] Capital Reserve ("large and infrequent capital asset replacement/repair")	1,090,000
[C] Additional \$1 million Capital Asset "Major Repairs" Reserve	1,000,000
[D] Approved 2026 capital projects	316,617
Total Restrictions on Cash.	\$ 4,527,617
Total of Cash Reserves Used & Unreplenished.	\$ (190,504)

NOTES:

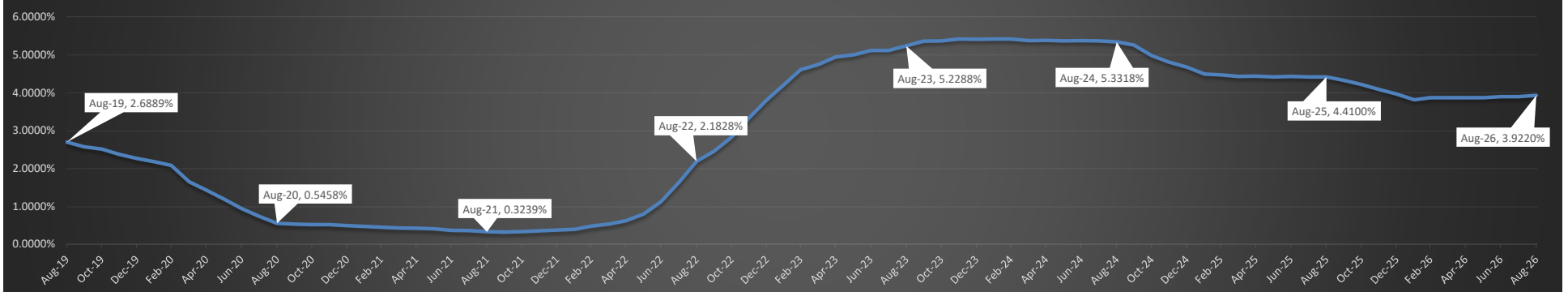
This cash analysis does not consider residual cash surpluses or deficits from future operations. It is just an analysis of current cash balances compared to known cash outflows, reserve requirements, and current-year capital plans.

- * 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 2026-2035 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 2026 capital projects approved by the Board less any capital budget already spent.

SDRD Cash Balances - Past 7 years



Public Treasurer's Investment Fund (PTIF) Rates of Return - Past 7 years



SDRD April 2026 Revenues & Expenses by Activity/Program

	Aug 2026			2026			Aug 2026		Aug YTD Net		Activity/P rogram Status	Activity participat ion #'s	Income/ (loss) per capita
	2026 Budgeted Revenues	YTD Revenues	% Earned	Budgeted Expenses	Aug 2026 YTD Expenses	% Spent	YTD Full- Time Exp		Income/ (loss)				
6000 Aquatics & Fitness - Gene	\$ 2,223,500	\$ 1,490,440	67%	\$ 2,540,621	\$ 1,663,931	65%	\$ 326,984	\$ (173,491)	Ongoing		N/A		
6110 Group Swim Lessons	235,000	181,113	77%	222,258	168,282	76%	43,454	12,831	Ongoing		3982	\$ 3.22	
6120 Private Swim Lessons	40,000	19,997	50%	34,187	18,394	54%	4,423	1,603	Ongoing		587	\$ 2.73	
6210 Swim Team - Recreation	116,000	23,038	20%	93,836	63,507	68%	27,287	(40,469)	Ongoing		275	\$ (147.16)	
6250 Swim Team - Competitive	141,250	110,626	78%	111,753	69,400	62%	28,249	41,226	Ongoing		1585	\$ 26.01	
6300 Masters Swim Team	24,000	13,752	57%	16,724	10,320	62%	3,816	3,431	Ongoing		257	\$ 13.35	
6400 Water Polo	36,500	18,095	50%	36,201	22,136	61%	4,423	(4,041)	Ongoing		34	\$ (118.86)	
6500 Fitness Programs/Lessons	-	-	0%	223,430	152,757	68%	80	(152,757)	Ongoing				
6510 Fitness Classes - Special	19,000	6,711	35%	18,187	7,753	43%	6,627	(1,042)	Ongoing		106	\$ (9.83)	
6520 Personal Trainers	80,000	58,127	73%	74,902	53,207	71%	8,439	4,920	Ongoing		685	\$ 7.18	
6530 Fitness Room Rental	2,000	300	15%	1,958	1,195	61%	1,192	(895)	Ongoing				
6610 Pool Facility Rental - Pa	74,500	28,165	38%	27,142	13,084	48%	6,687	15,080	Ongoing				
6640 General Lap Pool Rental	65,000	79,383	122%	39,081	29,269	75%	16,202	50,114	Ongoing				
6710 Egg Dive	3,375	2,028	60%	3,374	2,446	73%	1,336	(419)	Finalized		123		
6720 Dogapoolooza	3,750	1,684	45%	3,575	1,767	49%	1,762	(83)	Ongoing				
6730 Movie Nights	4,500	2,490	55%	4,708	4,707	100%	1,459	(2,217)	Ongoing				
6740 Races/Triathlon	145,000	66,613	46%	145,457	80,043	55%	32,009	(13,430)	Ongoing		1326	\$ (10.13)	
6800 Daycare - Aquatics & Fitn	18,000	13,767	76%	62,033	42,873	69%	7,484	(29,106)	Ongoing				
7000 Recreation - General	2,500	770	31%	128,439	56,055	44%	8,595	(55,285)	Ongoing		N/A		
7110 TeamSportsYth-JrJazzRec	195,000	109,213	56%	189,436	112,370	59%	31,659	(3,157)	Ongoing		1888	\$ (1.67)	
7115 TeamSportsYth-JrJazzComp	54,300	12,802	24%	54,051	20,607	38%	10,597	(7,805)	Ongoing		24	\$ (325.20)	/tm
7120 TeamSportsYth-Soccer	109,000	105,858	97%	97,106	73,081	75%	28,009	32,776	Ongoing		1563	\$ 20.97	
7130 TeamSportsYth-FlagFootbal	105,000	105,482	100%	100,090	79,867	80%	20,125	25,615	Ongoing		1153	\$ 22.22	
7140 TeamSportsYth-SpringBaseb	28,500	33,201	116%	25,433	24,394	96%	3,655	8,807	Finalized		386	\$ 22.82	
7150 TeamSportsYth-SummerBaseb	17,200	19,925	116%	16,287	16,894	104%	3,645	3,031	Ongoing		248	\$ 12.22	
7160 TeamSportsYth-Volleyball	40,000	41,023	103%	37,053	24,533	66%	10,463	16,490	Ongoing		582	\$ 28.33	
7210 TeamSportsAdult-MensBsktb	26,250	4,476	17%	24,709	10,182	41%	4,690	(5,706)	Ongoing		9	\$ (633.95)	/tm
7211 TeamSportsAdult-WomensBsk	-	-	0%	-	-	0%	-	-	Ongoing		N/A		
7220 TeamSportsAdult-MensSoftb	8,800	4,221	48%	8,888	3,785	43%	1,676	436	Ongoing		6	\$ 72.69	/tm
7230 TeamSportsAdult-CoedSoftb	8,800	-	0%	8,659	1,680	19%	1,677	(1,680)	Ongoing		0	\$ -	/tm
7240 TeamSportsAdult-WomensVol	-	-	0%	-	637	0%	29	(637)	Ongoing				/tm
7300 Adaptive Sports	2,500	758	30%	2,827	1,757	62%	1,753	(999)	Ongoing		25	\$ (39.98)	
7410 Pickleball Camp	16,500	15,698	95%	18,379	13,234	72%	6,418	2,464	Ongoing		227	\$ 10.85	
7420 Tennis Camp	20,000	16,927	85%	24,485	18,714	76%	7,300	(1,787)	Ongoing		238	\$ (7.51)	
7430 Sports and Fitness Camp	9,500	7,900	83%	15,289	10,650	70%	5,640	(2,751)	Ongoing		128	\$ (21.49)	
8000 Ice Rink Facility - Gener	459,250	289,033	63%	554,819	348,701	63%	104,914	(59,669)	Ongoing		N/A		
8110 Ice Rink Rentals - Hockey	220,000	114,331	52%	49,602	43,242	87%	6,554	71,089	Ongoing				
8120 Ice Rink Rentals -Figure	20,000	22,691	113%	3,300	2,445	74%	1,244	20,246	Ongoing				
8130 Ice Rink Rentals - Full R	5,000	5,692	114%	4,769	2,706	57%	2,455	2,986	Ongoing				
8135 Ice Rink Rentals - Ice Pa	6,000	2,740	46%	1,163	703	60%	701	2,037	Ongoing				
8200 Learn to Skate	65,000	65,139	100%	35,458	32,169	91%	7,693	32,970	Ongoing		815	\$ 40.45	
8300 Freestyle Sessions	53,000	35,896	68%	35,038	24,347	69%	7,978	11,549	Ongoing		7275	\$ 1.59	
8400 Ice Ribbon Facility	147,500	56,261	38%	113,461	57,215	50%	21,257	(954)	Ongoing		3573	\$ (0.27)	
8700 Special Events - Ice	10,000	-	0%	-	-	0%	-	-	Ongoing				
8800 Daycare-Ice	3,500	2,429	69%	9,087	6,342	70%	-	(3,913)	Ongoing				
9000 General Operating	2,207,386	345,538	16%	1,486,584	888,067	60%	134,878	(542,529)	Ongoing		N/A		
9100 Debt Service	-	55,600	0%	1,270,500	-	0%	-	55,600	Ongoing		N/A		
9200 Maintenance	-	-	0%	136,111	80,226	59%	69,711	(80,226)	Ongoing		N/A		
SDRD in total	\$ 7,071,861	\$ 3,589,930	51%	\$ 8,110,450	\$ 4,359,676	54%	\$ 1,025,229	\$ (769,746)					

Activity/Program Status Highlight Legend:

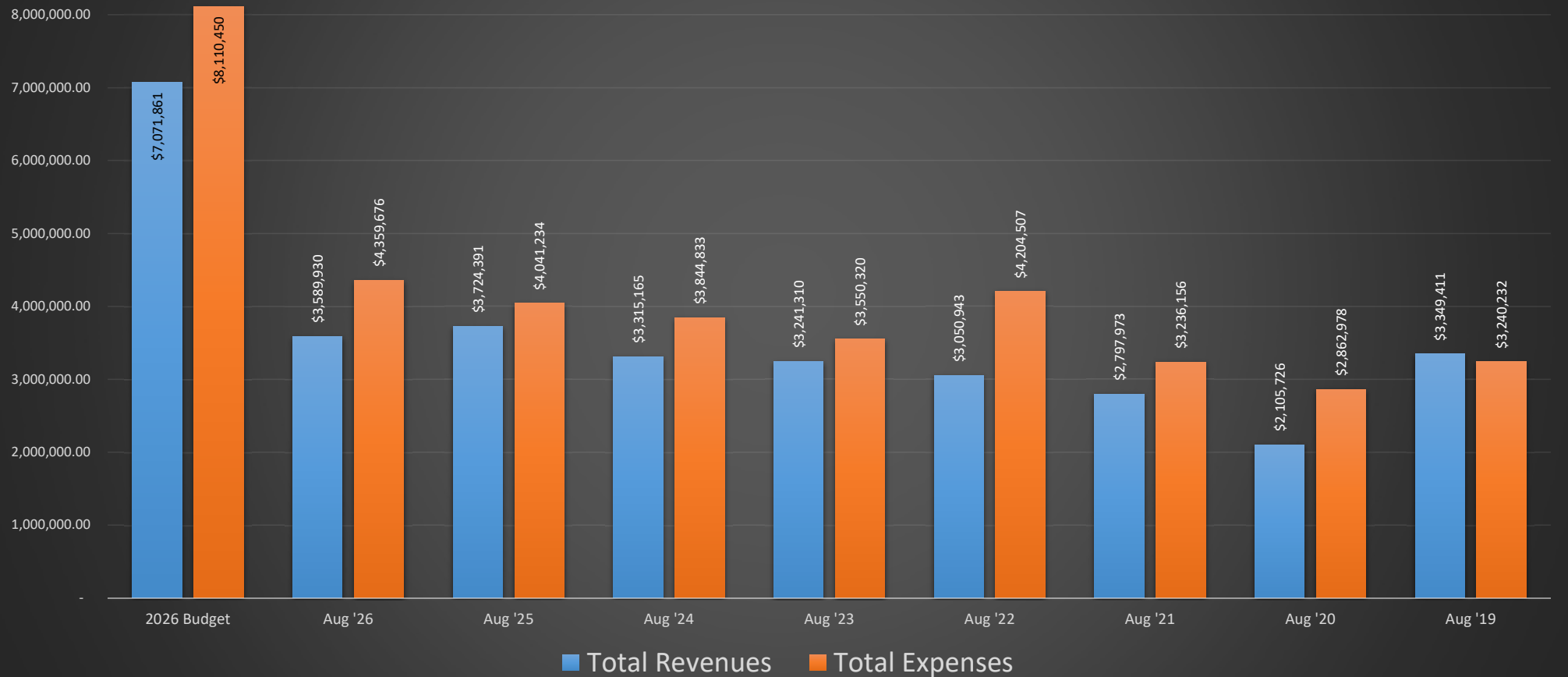
Programs/activities not yet complete for 2026 and additional revenue & expense expected

Programs/activities are finished and no further 2026 revenue is expected. There will still be additional expense.

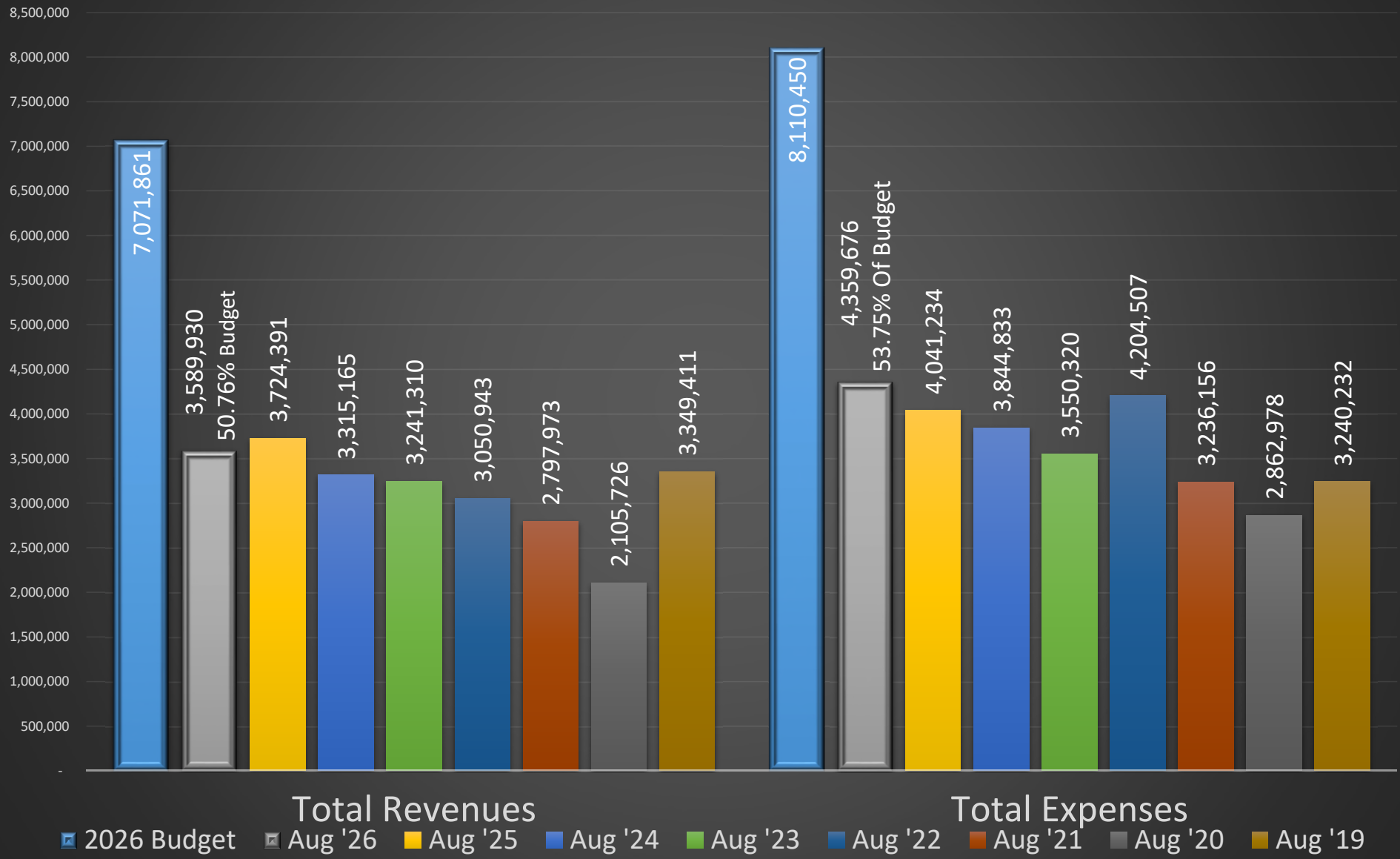
Programs/activities are finished and no further 2026 revenue or part-time wage expenses expected. There will still be additional full-time personnel expense.

	Aug 2026 YTD Net Income/(loss)	Aug 2025 YTD Net Income/(loss)	Aug 2025 YTD Revenues	'26 Revenue Incr./((Decr.) from '25	Aug 2025 YTD Expenses	'26 Expense Incr./((Decr.) from '25
6000 6000 Aquatics & Fitness - Gene	\$ (173,491)	\$ 93,367	\$ 1,484,770	\$ 5,670	\$ 1,391,403	\$ 272,527
6110 6110 Group Swim Lessons	12,831	10,133	180,192	921	170,059	(1,777)
6120 6120 Private Swim Lessons	1,603	4,393	29,510	(9,513)	25,117	(6,723)
6210 6210 Swim Team - Recreation	(40,469)	4,070	60,783	(37,745)	56,713	6,794
6250 6250 Swim Team - Competitive	41,226	(12,629)	61,793	48,832	74,423	(5,022)
6300 6300 Masters Swim Team	3,431	5,759	14,253	(501)	8,493	1,827
6400 6400 Water Polo	(4,041)	(5,271)	17,567	528	22,838	(702)
6500 6500 Fitness Programs/Lessons	(152,757)	(143,567)	-	-	143,567	9,190
6510 6510 Fitness Classes - Special	(1,042)	3,818	12,846	(6,135)	9,027	(1,274)
6520 6520 Personal Trainers	4,920	2,634	49,771	8,356	47,137	6,070
6530 6530 Fitness Room Rental	(895)	(1,172)	-	300	1,172	23
6610 6610 Pool Facility Rental - Pa	15,080	26,501	43,330	(15,166)	16,829	(3,745)
6640 6640 General Lap Pool Rental	50,114	66,871	86,901	(7,518)	20,030	9,240
6710 6710 Egg Dive	(419)	(1,086)	1,955	72	3,041	(595)
6720 6720 Dogapoolooza	(83)	(1,260)	595	1,089	1,855	(87)
6730 6730 Movie Nights	(2,217)	(2,077)	2,250	240	4,327	380
6740 6740 Races/Triathlon	(13,430)	(28,962)	60,958	5,656	89,920	(9,877)
6800 6800 Daycare - Aquatics & Fitn	(29,106)	(34,577)	9,323	4,444	43,900	(1,027)
7000 7000 Recreation - General	(55,285)	(80,637)	876	(106)	81,513	(25,459)
7110 7110 TeamSportsYth-JrJazzRec	(3,157)	(2,211)	104,555	4,658	106,765	5,605
7115 7115 TeamSportsYth-JrJazzComp	(7,805)	(15,147)	21,740	(8,938)	36,887	(16,281)
7120 7120 TeamSportsYth-Soccer	32,776	34,751	107,829	(1,972)	73,078	3
7130 7130 TeamSportsYth-FlagFootbal	25,615	22,968	99,283	6,199	76,314	3,552
7140 7140 TeamSportsYth-SpringBaseb	8,807	3,103	27,918	5,283	24,815	(421)
7150 7150 TeamSportsYth-SummerBaseb	3,031	2,167	17,452	2,473	15,285	1,609
7160 7160 TeamSportsYth-Volleyball	16,490	12,780	38,060	2,963	25,280	(747)
7210 7210 TeamSportsAdult-MensBsktb	(5,706)	(5,528)	6,989	(2,513)	12,517	(2,336)
7211 7211 TeamSportsAdult-WomensBsk	-	-	-	-	-	-
7220 7220 TeamSportsAdult-MensSoftb	436	(2,826)	4,627	(406)	7,453	(3,668)
7230 7230 TeamSportsAdult-CoedSoftb	(1,680)	(2,439)	-	-	2,439	(759)
7240 7240 TeamSportsAdult-WomensVol	(637)	(5,532)	25	(25)	5,557	(4,920)
7300 7300 Adaptive Sports	(999)	(858)	870	(112)	1,728	30
7410 7410 Pickleball Camp	2,464	3,511	15,863	(165)	12,352	882
7420 7420 Tennis Camp	(1,787)	(1,577)	19,923	(2,996)	21,500	(2,785)
7430 7430 Sports and Fitness Camp	(2,751)	(3,180)	7,565	335	10,745	(94)
8000 8000 Ice Rink Facility - Gener	(59,669)	(41,790)	279,499	9,533	321,289	27,412
8110 8110 Ice Rink Rentals - Hockey	71,089	77,937	107,082	7,249	29,145	14,096
8120 8120 Ice Rink Rentals -Figure	20,246	2,879	5,009	17,682	2,130	315
8130 8130 Ice Rink Rentals - Full R	2,986	(742)	2,133	3,559	2,875	(169)
8135 8135 Ice Rink Rentals - Ice Pa	2,037	1,517	2,210	530	693	10
8200 8200 Learn to Skate	32,970	14,773	34,388	30,751	19,615	12,553
8300 8300 Freestyle Sessions	11,549	11,788	31,572	4,324	19,783	4,563
8400 8400 Ice Ribbon Facility	(954)	1,843	64,250	(7,988)	62,406	(5,192)
8700 8700 Special Events - Ice	-	-	-	-	-	-
8800 8800 Daycare-Ice	(3,913)	(4,981)	1,645	784	6,626	(284)
9000 9000 General Operating	(542,529)	(423,472)	430,014	(84,475)	853,486	34,581
9100 9100 Debt Serivce	55,600	175,562	176,220	(120,620)	658	(658)
9200 9200 Maintenance	(80,226)	(78,445)	-	-	78,445	1,781
SDRD in total	\$ (769,746)	\$ (316,843)	\$ 3,724,391	\$ (134,461)	\$ 4,041,234	\$ 318,443

August 2026 Total Revenues and Expenses Compared to the Same Timeframe from the Past 7 Years



August 2026 Total Revenues and Expenses Compared to the 2026 Budget and the Same Timeframe from the Past 7 Years



South Davis Recreation District

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6000 Aquatics & Fitness - General							
30 OpRev-ChargeforServc							
-2,208,500.00	-2,208,500.00	-1,486,986.41	-195,260.95	0.00	-721,513.59	67.3%	
31 OpRev-Sponsor/Donat.							
-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%	
32 OpRev-Merch&Concess.							
-6,500.00	-6,500.00	-2,291.53	-715.23	0.00	-4,208.47	35.3%	
33 OpRev-Miscellaneous							
-3,500.00	-3,500.00	-1,161.58	0.00	0.00	-2,338.42	33.2%	
41 OpEx-Personnel							
1,511,121.00	1,511,121.00	1,012,770.72	135,189.13	0.00	498,350.28	67.0%	
42 OpEx-Op&AdminServc							
188,500.00	188,500.00	127,082.54	12,276.06	0.00	61,417.46	67.4%	
43 OpEx-Facility&Proper							
199,000.00	199,000.00	122,331.26	15,326.16	0.00	76,668.74	61.5%	
44 OpEx-ProfessionalSer							
112,000.00	112,000.00	66,792.00	18,937.00	0.00	45,208.00	59.6%	
55 CAPITAL PROJECTS							
530,000.00	530,000.00	334,954.17	0.00	0.00	195,045.83	63.2%	
TOTAL Aquatics & Fitness - Genera							
317,121.00	317,121.00	173,491.17	-14,247.83	0.00	143,629.83	54.7%	
TOTAL REVENUES							
-2,223,500.00	-2,223,500.00	-1,490,439.52	-195,976.18	0.00	-733,060.48		
TOTAL EXPENSES							
2,540,621.00	2,540,621.00	1,663,930.69	181,728.35	0.00	876,690.31		
6110 Group Swim Lessons							
30 OpRev-ChargeforServc							
-235,000.00	-235,000.00	-181,113.14	-17,786.35	0.00	-53,886.86	77.1%	
41 OpEx-Personnel							
215,958.00	215,958.00	165,648.55	19,507.57	0.00	50,309.45	76.7%	
42 OpEx-Op&AdminServc							
4,300.00	4,300.00	2,633.21	680.52	0.00	1,666.79	61.2%	
43 OpEx-Facility&Proper							
2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%	
TOTAL Group Swim Lessons							
-12,742.00	-12,742.00	-12,831.38	2,401.74	0.00	89.38	100.7%	
TOTAL REVENUES							
-235,000.00	-235,000.00	-181,113.14	-17,786.35	0.00	-53,886.86		
TOTAL EXPENSES							

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	222,258.00	222,258.00	168,281.76	20,188.09	0.00	53,976.24	
6120 Private Swim Lessons							
30 OpRev-ChargeforServc	-40,000.00	-40,000.00	-19,997.00	-2,061.00	0.00	-20,003.00	50.0%
41 OpEx-Personnel	34,137.00	34,137.00	18,378.95	2,010.11	0.00	15,758.05	53.8%
42 OpEx-Op&AdminServc	50.00	50.00	15.21	1.82	0.00	34.79	30.4%
TOTAL Private Swim Lessons	-5,813.00	-5,813.00	-1,602.84	-49.07	0.00	-4,210.16	27.6%
TOTAL REVENUES	-40,000.00	-40,000.00	-19,997.00	-2,061.00	0.00	-20,003.00	
TOTAL EXPENSES	34,187.00	34,187.00	18,394.16	2,011.93	0.00	15,792.84	
6210 Swim Team - Recreation							
30 OpRev-ChargeforServc	-116,000.00	-116,000.00	-23,038.25	-967.50	0.00	-92,961.75	19.9%
41 OpEx-Personnel	78,636.00	78,636.00	56,400.20	5,126.83	0.00	22,235.80	71.7%
42 OpEx-Op&AdminServc	15,200.00	15,200.00	7,106.58	102.34	0.00	8,093.42	46.8%
TOTAL Swim Team - Recreation	-22,164.00	-22,164.00	40,468.53	4,261.67	0.00	-62,632.53	-182.6%
TOTAL REVENUES	-116,000.00	-116,000.00	-23,038.25	-967.50	0.00	-92,961.75	
TOTAL EXPENSES	93,836.00	93,836.00	63,506.78	5,229.17	0.00	30,329.22	
6250 Swim Team - Competitive							
30 OpRev-ChargeforServc	-141,000.00	-141,000.00	-110,625.75	-6,956.75	0.00	-30,374.25	78.5%
32 OpRev-Merch&Concess.	-250.00	-250.00	0.00	0.00	0.00	-250.00	.0%

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	98,553.00	98,553.00	63,096.40	4,774.60	0.00	35,456.60	64.0%
42 OpEx-Op&AdminServc	13,200.00	13,200.00	6,303.85	140.59	0.00	6,896.15	47.8%
TOTAL Swim Team - Competitive	-29,497.00	-29,497.00	-41,225.50	-2,041.56	0.00	11,728.50	139.8%
TOTAL REVENUES	-141,250.00	-141,250.00	-110,625.75	-6,956.75	0.00	-30,624.25	
TOTAL EXPENSES	111,753.00	111,753.00	69,400.25	4,915.19	0.00	42,352.75	
6300 Masters Swim Team							
30 OpRev-ChargeforServc	-24,000.00	-24,000.00	-13,751.83	-1,656.50	0.00	-10,248.17	57.3%
41 OpEx-Personnel	13,199.00	13,199.00	9,285.13	944.14	0.00	3,913.87	70.3%
42 OpEx-Op&AdminServc	3,525.00	3,525.00	1,035.36	1.54	0.00	2,489.64	29.4%
TOTAL Masters Swim Team	-7,276.00	-7,276.00	-3,431.34	-710.82	0.00	-3,844.66	47.2%
TOTAL REVENUES	-24,000.00	-24,000.00	-13,751.83	-1,656.50	0.00	-10,248.17	
TOTAL EXPENSES	16,724.00	16,724.00	10,320.49	945.68	0.00	6,403.51	
6400 Water Polo							
30 OpRev-ChargeforServc	-36,500.00	-36,500.00	-18,095.00	0.00	0.00	-18,405.00	49.6%
41 OpEx-Personnel	18,176.00	18,176.00	10,789.35	1,652.75	0.00	7,386.65	59.4%
42 OpEx-Op&AdminServc	18,025.00	18,025.00	11,346.72	1.66	0.00	6,678.28	62.9%
TOTAL water Polo	-299.00	-299.00	4,041.07	1,654.41	0.00	-4,340.07	-1351.5%
TOTAL REVENUES	-36,500.00	-36,500.00	-18,095.00	0.00	0.00	-18,405.00	
TOTAL EXPENSES	36,201.00	36,201.00	22,136.07	1,654.41	0.00	14,064.93	

South Davis Recreation District

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

6500 Fitness Programs/Lessons	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6500 Fitness Programs/Lessons							
41 OpEx-Personnel	220,430.00	220,430.00	152,707.09	17,947.93	0.00	67,722.91	69.3%
42 OpEx-Op&AdminServc	2,000.00	2,000.00	50.00	0.00	0.00	1,950.00	2.5%
43 OpEx-Facility&Proper	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
TOTAL Fitness Programs/Lessons	223,430.00	223,430.00	152,757.09	17,947.93	0.00	70,672.91	68.4%
TOTAL EXPENSES	223,430.00	223,430.00	152,757.09	17,947.93	0.00	70,672.91	
6510 Fitness Classes - Specialty							
30 OpRev-ChargeforServc	-19,000.00	-19,000.00	-6,711.00	-28.00	0.00	-12,289.00	35.3%
41 OpEx-Personnel	12,137.00	12,137.00	6,627.33	809.38	0.00	5,509.67	54.6%
42 OpEx-Op&AdminServc	6,050.00	6,050.00	1,125.74	2.70	0.00	4,924.26	18.6%
TOTAL Fitness Classes - Specialty	-813.00	-813.00	1,042.07	784.08	0.00	-1,855.07	-128.2%
TOTAL REVENUES	-19,000.00	-19,000.00	-6,711.00	-28.00	0.00	-12,289.00	
TOTAL EXPENSES	18,187.00	18,187.00	7,753.07	812.08	0.00	10,433.93	
6520 Personal Trainers							
30 OpRev-ChargeforServc	-80,000.00	-80,000.00	-58,127.00	-9,316.00	0.00	-21,873.00	72.7%
41 OpEx-Personnel	74,852.00	74,852.00	53,178.13	6,131.35	0.00	21,673.87	71.0%
42 OpEx-Op&AdminServc	50.00	50.00	28.92	3.46	0.00	21.08	57.8%

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Personal Trainers							
-5,098.00	-5,098.00	-4,919.95	-3,181.19	0.00	-178.05	96.5%	
TOTAL REVENUES							
-80,000.00	-80,000.00	-58,127.00	-9,316.00	0.00	-21,873.00		
TOTAL EXPENSES							
74,902.00	74,902.00	53,207.05	6,134.81	0.00	21,694.95		
6530 Fitness Room Rental							
30 OpRev-ChargeforServc							
-2,000.00	-2,000.00	-300.00	-300.00	0.00	-1,700.00	15.0%	
41 OpEx-Personnel							
1,948.00	1,948.00	1,191.66	143.21	0.00	756.34	61.2%	
42 OpEx-Op&AdminServc							
10.00	10.00	3.51	0.42	0.00	6.49	35.1%	
TOTAL Fitness Room Rental							
-42.00	-42.00	895.17	-156.37	0.00	-937.17	-2131.4%	
TOTAL REVENUES							
-2,000.00	-2,000.00	-300.00	-300.00	0.00	-1,700.00		
TOTAL EXPENSES							
1,958.00	1,958.00	1,195.17	143.63	0.00	762.83		
6610 Pool Facility Rental - Parties							
30 OpRev-ChargeforServc							
-74,500.00	-74,500.00	-28,164.50	-1,008.00	0.00	-46,335.50	37.8%	
41 OpEx-Personnel							
27,112.00	27,112.00	13,065.04	1,849.78	0.00	14,046.96	48.2%	
42 OpEx-Op&AdminServc							
30.00	30.00	19.22	2.30	0.00	10.78	64.1%	
TOTAL Pool Facility Rental - Part							
-47,358.00	-47,358.00	-15,080.24	844.08	0.00	-32,277.76	31.8%	
TOTAL REVENUES							
-74,500.00	-74,500.00	-28,164.50	-1,008.00	0.00	-46,335.50		
TOTAL EXPENSES							
27,142.00	27,142.00	13,084.26	1,852.08	0.00	14,057.74		
6640 General Lap Pool Rental							

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

6640 General Lap Pool Rental	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-65,000.00	-65,000.00	-79,383.00	-19,310.00	0.00	14,383.00	122.1%
41 OpEx-Personnel	33,006.00	33,006.00	20,484.53	1,880.93	0.00	12,521.47	62.1%
42 OpEx-Op&AdminServc	5,075.00	5,075.00	5,878.78	6.12	0.00	-803.78	115.8%
43 OpEx-Facility&Proper	1,000.00	1,000.00	2,906.00	0.00	0.00	-1,906.00	290.6%
TOTAL General Lap Pool Rental	-25,919.00	-25,919.00	-50,113.69	-17,422.95	0.00	24,194.69	193.3%
TOTAL REVENUES	-65,000.00	-65,000.00	-79,383.00	-19,310.00	0.00	14,383.00	
TOTAL EXPENSES	39,081.00	39,081.00	29,269.31	1,887.05	0.00	9,811.69	
6710 Egg Dive							
30 OpRev-ChargeforServc	-2,625.00	-2,625.00	-2,027.63	0.00	0.00	-597.37	77.2%
31 OpRev-Sponsor/Donat.	-750.00	-750.00	0.00	0.00	0.00	-750.00	.0%
41 OpEx-Personnel	2,874.00	2,874.00	2,072.14	162.87	0.00	801.86	72.1%
42 OpEx-Op&AdminServc	500.00	500.00	374.35	0.48	0.00	125.65	74.9%
TOTAL Egg Dive	-1.00	-1.00	418.86	163.35	0.00	-419.86	-41886.0%
TOTAL REVENUES	-3,375.00	-3,375.00	-2,027.63	0.00	0.00	-1,347.37	
TOTAL EXPENSES	3,374.00	3,374.00	2,446.49	163.35	0.00	927.51	
6720 Dogapoolooza							
30 OpRev-ChargeforServc	-3,500.00	-3,500.00	-1,684.00	-1,684.00	0.00	-1,816.00	48.1%
31 OpRev-Sponsor/Donat.	-250.00	-250.00	0.00	0.00	0.00	-250.00	.0%

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	3,455.00	3,455.00	1,761.84	213.64	0.00	1,693.16	51.0%
42 OpEx-Op&AdminServc	120.00	120.00	5.35	0.64	0.00	114.65	4.5%
TOTAL Dogapoolooza	-175.00	-175.00	83.19	-1,469.72	0.00	-258.19	-47.5%
TOTAL REVENUES	-3,750.00	-3,750.00	-1,684.00	-1,684.00	0.00	-2,066.00	
TOTAL EXPENSES	3,575.00	3,575.00	1,767.19	214.28	0.00	1,807.81	
6730 Movie Nights							
31 OpRev-Sponsor/Donat.	-4,500.00	-4,500.00	-2,490.00	0.00	0.00	-2,010.00	55.3%
41 OpEx-Personnel	2,958.00	2,958.00	2,275.42	402.56	0.00	682.58	76.9%
42 OpEx-Op&AdminServc	1,750.00	1,750.00	2,431.81	167.84	0.00	-681.81	139.0%
TOTAL Movie Nights	208.00	208.00	2,217.23	570.40	0.00	-2,009.23	1066.0%
TOTAL REVENUES	-4,500.00	-4,500.00	-2,490.00	0.00	0.00	-2,010.00	
TOTAL EXPENSES	4,708.00	4,708.00	4,707.23	570.40	0.00	0.77	
6740 Races/Triathlon							
30 OpRev-ChargeforServc	-135,000.00	-135,000.00	-60,163.30	-11,230.00	0.00	-74,836.70	44.6%
31 OpRev-Sponsor/Donat.	-10,000.00	-10,000.00	-6,450.00	0.00	0.00	-3,550.00	64.5%
41 OpEx-Personnel	76,457.00	76,457.00	46,667.08	3,960.33	0.00	29,789.92	61.0%
42 OpEx-Op&AdminServc	69,000.00	69,000.00	33,376.27	3,403.02	0.00	35,623.73	48.4%
TOTAL Races/Triathlon	457.00	457.00	13,430.05	-3,866.65	0.00	-12,973.05	2938.7%
TOTAL REVENUES	-145,000.00	-145,000.00	-66,613.30	-11,230.00	0.00	-78,386.70	
TOTAL EXPENSES							

South Davis Recreation District

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FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	145,457.00	145,457.00	80,043.35	7,363.35	0.00	65,413.65	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc	-18,000.00	-18,000.00	-13,766.95	-1,821.79	0.00	-4,233.05	76.5%
41 OpEx-Personnel	59,833.00	59,833.00	42,831.47	4,908.48	0.00	17,001.53	71.6%
42 OpEx-Op&AdminServc	2,200.00	2,200.00	41.23	2.90	0.00	2,158.77	1.9%
TOTAL Daycare - Aquatics & Fitness	44,033.00	44,033.00	29,105.75	3,089.59	0.00	14,927.25	66.1%
TOTAL REVENUES	-18,000.00	-18,000.00	-13,766.95	-1,821.79	0.00	-4,233.05	
TOTAL EXPENSES	62,033.00	62,033.00	42,872.70	4,911.38	0.00	19,160.30	
7000 Recreation - General							
33 OpRev-Miscellaneous	-2,500.00	-2,500.00	-769.60	0.00	0.00	-1,730.40	30.8%
41 OpEx-Personnel	38,589.00	38,589.00	23,310.59	2,931.21	0.00	15,278.41	60.4%
42 OpEx-Op&AdminServc	38,350.00	38,350.00	27,888.92	2,423.14	0.00	10,461.08	72.7%
43 OpEx-Facility&Proper	3,500.00	3,500.00	4,855.23	230.00	0.00	-1,355.23	138.7%
44 OpEx-ProfessionalSer	48,000.00	48,000.00	0.00	0.00	0.00	48,000.00	.0%
TOTAL Recreation - General	125,939.00	125,939.00	55,285.14	5,584.35	0.00	70,653.86	43.9%
TOTAL REVENUES	-2,500.00	-2,500.00	-769.60	0.00	0.00	-1,730.40	
TOTAL EXPENSES	128,439.00	128,439.00	56,054.74	5,584.35	0.00	72,384.26	
7110 TeamSportsYth-JrJazzRec							

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

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7110 TeamSportsYth-JrJazzRec		ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30	OpRev-ChargeforServc	-194,000.00	-194,000.00	-107,969.51	0.00	0.00	-86,030.49	55.7%
31	OpRev-Sponsor/Donat.	-1,000.00	-1,000.00	-1,243.00	0.00	0.00	243.00	124.3%
41	OpEx-Personnel	129,286.00	129,286.00	79,072.47	4,597.14	0.00	50,213.53	61.2%
42	OpEx-Op&AdminServc	60,150.00	60,150.00	33,297.43	189.96	0.00	26,852.57	55.4%
TOTAL TeamSportsYth-JrJazzRec		-5,564.00	-5,564.00	3,157.39	4,787.10	0.00	-8,721.39	-56.7%
TOTAL REVENUES		-195,000.00	-195,000.00	-109,212.51	0.00	0.00	-85,787.49	
TOTAL EXPENSES		189,436.00	189,436.00	112,369.90	4,787.10	0.00	77,066.10	
7115 TeamSportsYth-JrJazzComp								
30	OpRev-ChargeforServc	-54,300.00	-54,300.00	-12,802.00	0.00	0.00	-41,498.00	23.6%
41	OpEx-Personnel	52,501.00	52,501.00	20,447.91	1,419.13	0.00	32,053.09	38.9%
42	OpEx-Op&AdminServc	1,550.00	1,550.00	158.87	1.42	0.00	1,391.13	10.2%
TOTAL TeamSportsYth-JrJazzComp		-249.00	-249.00	7,804.78	1,420.55	0.00	-8,053.78	-3134.4%
TOTAL REVENUES		-54,300.00	-54,300.00	-12,802.00	0.00	0.00	-41,498.00	
TOTAL EXPENSES		54,051.00	54,051.00	20,606.78	1,420.55	0.00	33,444.22	
7120 TeamSportsYth-Soccer								
30	OpRev-ChargeforServc	-99,000.00	-99,000.00	-95,857.50	-1,810.00	0.00	-3,142.50	96.8%
31	OpRev-Sponsor/Donat.	-10,000.00	-10,000.00	-10,000.00	0.00	0.00	0.00	100.0%
41	OpEx-Personnel	66,481.00	66,481.00	41,831.68	5,331.25	0.00	24,649.32	62.9%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	29,125.00	29,125.00	30,195.15	510.68	0.00	-1,070.15	103.7%
43 OpEx-Facility&Proper	1,500.00	1,500.00	1,054.51	340.11	0.00	445.49	70.3%
TOTAL TeamSportsYth-Soccer	-11,894.00	-11,894.00	-32,776.16	4,372.04	0.00	20,882.16	275.6%
TOTAL REVENUES	-109,000.00	-109,000.00	-105,857.50	-1,810.00	0.00	-3,142.50	
TOTAL EXPENSES	97,106.00	97,106.00	73,081.34	6,182.04	0.00	24,024.66	
7130 TeamSportsYth-FlagFootball							
30 OpRev-ChargeforServc	-105,000.00	-105,000.00	-105,481.50	728.00	0.00	481.50	100.5%
41 OpEx-Personnel	61,050.00	61,050.00	40,958.17	4,653.70	0.00	20,091.83	67.1%
42 OpEx-Op&AdminServc	38,040.00	38,040.00	37,832.39	16,670.76	0.00	207.61	99.5%
43 OpEx-Facility&Proper	1,000.00	1,000.00	1,076.20	340.11	0.00	-76.20	107.6%
TOTAL TeamSportsYth-FlagFootball	-4,910.00	-4,910.00	-25,614.74	22,392.57	0.00	20,704.74	521.7%
TOTAL REVENUES	-105,000.00	-105,000.00	-105,481.50	728.00	0.00	481.50	
TOTAL EXPENSES	100,090.00	100,090.00	79,866.76	21,664.57	0.00	20,223.24	
7140 TeamSportsYth-SpringBaseball							
30 OpRev-ChargeforServc	-25,500.00	-25,500.00	-28,360.50	0.00	0.00	2,860.50	111.2%
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.	-1,000.00	-1,000.00	-2,840.97	0.00	0.00	1,840.97	284.1%
41 OpEx-Personnel	16,908.00	16,908.00	12,533.33	445.62	0.00	4,374.67	74.1%

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	7,775.00	7,775.00	11,302.71	401.26	0.00	-3,527.71	145.4%
43 OpEx-Facility&Proper	750.00	750.00	558.01	0.00	0.00	191.99	74.4%
TOTAL TeamSportsYth-SpringBasebal	-3,067.00	-3,067.00	-8,807.42	846.88	0.00	5,740.42	287.2%
TOTAL REVENUES	-28,500.00	-28,500.00	-33,201.47	0.00	0.00	4,701.47	
TOTAL EXPENSES	25,433.00	25,433.00	24,394.05	846.88	0.00	1,038.95	
7150 TeamSportsYth-SummerBasebal							
30 OpRev-ChargeforServc	-14,000.00	-14,000.00	-15,335.50	0.00	0.00	1,335.50	109.5%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	-3,000.00	-1,000.00	0.00	1,000.00	150.0%
32 OpRev-Merch&Concess.	-1,200.00	-1,200.00	-1,589.83	0.00	0.00	389.83	132.5%
41 OpEx-Personnel	10,962.00	10,962.00	11,480.18	445.62	0.00	-518.18	104.7%
42 OpEx-Op&AdminServc	5,125.00	5,125.00	5,213.88	587.63	0.00	-88.88	101.7%
43 OpEx-Facility&Proper	200.00	200.00	200.00	0.00	0.00	0.00	100.0%
TOTAL TeamSportsYth-SummerBasebal	-913.00	-913.00	-3,031.27	33.25	0.00	2,118.27	332.0%
TOTAL REVENUES	-17,200.00	-17,200.00	-19,925.33	-1,000.00	0.00	2,725.33	
TOTAL EXPENSES	16,287.00	16,287.00	16,894.06	1,033.25	0.00	-607.06	
7160 TeamSportsYth-Volleyball							
30 OpRev-ChargeforServc	-38,000.00	-38,000.00	-39,023.00	-354.00	0.00	1,023.00	102.7%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	-2,000.00	0.00	0.00	0.00	100.0%

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	30,533.00	30,533.00	18,430.73	1,946.03	0.00	12,102.27	60.4%
42 OpEx-Op&AdminServc	6,520.00	6,520.00	6,102.33	425.72	0.00	417.67	93.6%
TOTAL TeamSportsYth-volleyball	-2,947.00	-2,947.00	-16,489.94	2,017.75	0.00	13,542.94	559.6%
TOTAL REVENUES	-40,000.00	-40,000.00	-41,023.00	-354.00	0.00	1,023.00	
TOTAL EXPENSES	37,053.00	37,053.00	24,533.06	2,371.75	0.00	12,519.94	
7210 TeamSportsAdult-MensBsktball							
30 OpRev-ChargeforServc	-26,250.00	-26,250.00	-4,476.00	-98.00	0.00	-21,774.00	17.1%
41 OpEx-Personnel	23,684.00	23,684.00	9,307.38	916.47	0.00	14,376.62	39.3%
42 OpEx-Op&AdminServc	1,025.00	1,025.00	874.18	198.50	0.00	150.82	85.3%
TOTAL TeamSportsAdult-MensBsktball	-1,541.00	-1,541.00	5,705.56	1,016.97	0.00	-7,246.56	-370.3%
TOTAL REVENUES	-26,250.00	-26,250.00	-4,476.00	-98.00	0.00	-21,774.00	
TOTAL EXPENSES	24,709.00	24,709.00	10,181.56	1,114.97	0.00	14,527.44	
7220 TeamSportsAdult-MensSoftball							
30 OpRev-ChargeforServc	-8,800.00	-8,800.00	-4,221.00	-706.00	0.00	-4,579.00	48.0%
41 OpEx-Personnel	5,688.00	5,688.00	2,924.52	196.06	0.00	2,763.48	51.4%
42 OpEx-Op&AdminServc	700.00	700.00	365.32	0.44	0.00	334.68	52.2%
43 OpEx-Facility&Proper	500.00	500.00	87.00	0.00	0.00	413.00	17.4%
44 OpEx-ProfessionalSer	2,000.00	2,000.00	408.00	0.00	0.00	1,592.00	20.4%

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FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL TeamSportsAdult-MensSoftbal	88.00	88.00	-436.16	-509.50	0.00	524.16	-495.6%
TOTAL REVENUES	-8,800.00	-8,800.00	-4,221.00	-706.00	0.00	-4,579.00	
TOTAL EXPENSES	8,888.00	8,888.00	3,784.84	196.50	0.00	5,103.16	
7230 TeamSportsAdult-CoedSoftball							
30 OpRev-ChargeforServc	-8,800.00	-8,800.00	0.00	0.00	0.00	-8,800.00	.0%
41 OpEx-Personnel	5,909.00	5,909.00	1,676.71	196.06	0.00	4,232.29	28.4%
42 OpEx-Op&AdminServc	500.00	500.00	3.68	0.44	0.00	496.32	.7%
43 OpEx-Facility&Proper	250.00	250.00	0.00	0.00	0.00	250.00	.0%
44 OpEx-ProfessionalSer	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%
TOTAL TeamSportsAdult-CoedSoftbal	-141.00	-141.00	1,680.39	196.50	0.00	-1,821.39	-1191.8%
TOTAL REVENUES	-8,800.00	-8,800.00	0.00	0.00	0.00	-8,800.00	
TOTAL EXPENSES	8,659.00	8,659.00	1,680.39	196.50	0.00	6,978.61	
7240 TeamSportsAdult-womensVolleyba							
41 OpEx-Personnel	0.00	0.00	636.84	0.00	0.00	-636.84	100.0%
TOTAL TeamSportsAdult-womensvolle	0.00	0.00	636.84	0.00	0.00	-636.84	100.0%
TOTAL EXPENSES	0.00	0.00	636.84	0.00	0.00	-636.84	
7300 Adaptive Sports							

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7300 Adaptive Sports							
ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
30 OpRev-ChargeforServc							
-2,000.00	-2,000.00	-758.00	-90.00	0.00	-1,242.00	37.9%	
31 OpRev-Sponsor/Donat.							
-500.00	-500.00	0.00	0.00	0.00	-500.00	.0%	
41 OpEx-Personnel							
2,827.00	2,827.00	1,752.79	204.76	0.00	1,074.21	62.0%	
42 OpEx-Op&AdminServc							
0.00	0.00	4.68	0.56	0.00	-4.68	100.0%	
TOTAL Adaptive Sports							
327.00	327.00	999.47	115.32	0.00	-672.47	305.6%	
TOTAL REVENUES							
-2,500.00	-2,500.00	-758.00	-90.00	0.00	-1,742.00		
TOTAL EXPENSES							
2,827.00	2,827.00	1,757.47	205.32	0.00	1,069.53		
7410 Pickleball Camp							
30 OpRev-ChargeforServc							
-16,500.00	-16,500.00	-15,698.00	219.00	0.00	-802.00	95.1%	
41 OpEx-Personnel							
18,099.00	18,099.00	13,115.17	2,224.98	0.00	4,983.83	72.5%	
42 OpEx-Op&AdminServc							
280.00	280.00	119.02	0.78	0.00	160.98	42.5%	
TOTAL Pickleball Camp							
1,879.00	1,879.00	-2,463.81	2,444.76	0.00	4,342.81	-131.1%	
TOTAL REVENUES							
-16,500.00	-16,500.00	-15,698.00	219.00	0.00	-802.00		
TOTAL EXPENSES							
18,379.00	18,379.00	13,234.19	2,225.76	0.00	5,144.81		
7420 Tennis Camp							
30 OpRev-ChargeforServc							
-20,000.00	-20,000.00	-16,927.00	0.00	0.00	-3,073.00	84.6%	
41 OpEx-Personnel							
24,185.00	24,185.00	18,589.34	1,575.09	0.00	5,595.66	76.9%	
42 OpEx-Op&AdminServc							
300.00	300.00	124.83	47.90	0.00	175.17	41.6%	

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Tennis Camp							
4,485.00	4,485.00	1,787.17	1,622.99	0.00	2,697.83	39.8%	
TOTAL REVENUES							
-20,000.00	-20,000.00	-16,927.00	0.00	0.00	-3,073.00		
TOTAL EXPENSES							
24,485.00	24,485.00	18,714.17	1,622.99	0.00	5,770.83		
7430 Sports and Fitness Camp							
30 OpRev-ChargeforServc							
-9,500.00	-9,500.00	-7,899.50	0.00	0.00	-1,600.50	83.2%	
41 OpEx-Personnel							
15,009.00	15,009.00	10,485.12	1,705.20	0.00	4,523.88	69.9%	
42 OpEx-Op&AdminServc							
280.00	280.00	164.93	0.78	0.00	115.07	58.9%	
TOTAL Sports and Fitness Camp							
5,789.00	5,789.00	2,750.55	1,705.98	0.00	3,038.45	47.5%	
TOTAL REVENUES							
-9,500.00	-9,500.00	-7,899.50	0.00	0.00	-1,600.50		
TOTAL EXPENSES							
15,289.00	15,289.00	10,650.05	1,705.98	0.00	4,638.95		
8000 Ice Rink Facility - General							
30 OpRev-ChargeforServc							
-457,750.00	-457,750.00	-285,202.82	-27,570.17	0.00	-172,547.18	62.3%	
32 OpRev-Merch&Concess.							
0.00	0.00	-224.25	-105.85	0.00	224.25	100.0%	
33 OpRev-Miscellaneous							
-1,500.00	-1,500.00	-3,605.48	0.00	0.00	2,105.48	240.4%	
41 OpEx-Personnel							
316,319.00	316,319.00	201,103.82	24,765.68	0.00	115,215.18	63.6%	
42 OpEx-Op&AdminServc							
61,000.00	61,000.00	37,943.45	3,588.08	0.00	23,056.55	62.2%	
43 OpEx-Facility&Proper							
27,500.00	27,500.00	10,836.27	1,753.44	0.00	16,663.73	39.4%	
44 OpEx-ProfessionalSer							
110,000.00	110,000.00	87,357.00	462.00	0.00	22,643.00	79.4%	
55 CAPITAL PROJECTS							
40,000.00	40,000.00	11,460.62	0.00	0.00	28,539.38	28.7%	

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Ice Rink Facility - General							
95,569.00	95,569.00		59,668.61	2,893.18	0.00	35,900.39	62.4%
TOTAL REVENUES							
-459,250.00	-459,250.00		-289,032.55	-27,676.02	0.00	-170,217.45	
TOTAL EXPENSES							
554,819.00	554,819.00		348,701.16	30,569.20	0.00	206,117.84	
8110 Ice Rink Rentals - Hockey							
30 OpRev-ChargeforServc							
-220,000.00	-220,000.00		-114,330.75	-7,833.25	0.00	-105,669.25	52.0%
41 OpEx-Personnel							
49,477.00	49,477.00		43,226.12	5,027.31	0.00	6,250.88	87.4%
42 OpEx-Op&AdminServc							
125.00	125.00		15.54	1.86	0.00	109.46	12.4%
TOTAL Ice Rink Rentals - Hockey							
-170,398.00	-170,398.00		-71,089.09	-2,804.08	0.00	-99,308.91	41.7%
TOTAL REVENUES							
-220,000.00	-220,000.00		-114,330.75	-7,833.25	0.00	-105,669.25	
TOTAL EXPENSES							
49,602.00	49,602.00		43,241.66	5,029.17	0.00	6,360.34	
8120 Ice Rink Rentals -Figure Skate							
30 OpRev-ChargeforServc							
-20,000.00	-20,000.00		-22,691.00	-12,395.00	0.00	2,691.00	113.5%
41 OpEx-Personnel							
3,290.00	3,290.00		2,442.01	1,306.14	0.00	847.99	74.2%
42 OpEx-Op&AdminServc							
10.00	10.00		2.84	0.34	0.00	7.16	28.4%
TOTAL Ice Rink Rentals -Figure Sk							
-16,700.00	-16,700.00		-20,246.15	-11,088.52	0.00	3,546.15	121.2%
TOTAL REVENUES							
-20,000.00	-20,000.00		-22,691.00	-12,395.00	0.00	2,691.00	
TOTAL EXPENSES							
3,300.00	3,300.00		2,444.85	1,306.48	0.00	855.15	
8130 Ice Rink Rentals - Full Rink							

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

8130 Ice Rink Rentals - Full Rink		ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-5,000.00	-5,000.00	-5,692.26	-1,580.00	0.00	692.26	113.8%	
41 OpEx-Personnel	4,744.00	4,744.00	2,700.06	289.22	0.00	2,043.94	56.9%	
42 OpEx-Op&AdminServc	25.00	25.00	6.35	0.76	0.00	18.65	25.4%	
TOTAL Ice Rink Rentals - Full Rin		-231.00	-2,985.85	-1,290.02	0.00	2,754.85	1292.6%	
TOTAL REVENUES		-5,000.00	-5,692.26	-1,580.00	0.00	692.26		
TOTAL EXPENSES		4,769.00	2,706.41	289.98	0.00	2,062.59		
8135 Ice Rink Rentals - Ice Party								
30 OpRev-ChargeforServc	-6,000.00	-6,000.00	-2,740.00	-350.00	0.00	-3,260.00	45.7%	
41 OpEx-Personnel	1,143.00	1,143.00	700.59	83.06	0.00	442.41	61.3%	
42 OpEx-Op&AdminServc	20.00	20.00	2.34	0.28	0.00	17.66	11.7%	
TOTAL Ice Rink Rentals - Ice Part		-4,837.00	-2,037.07	-266.66	0.00	-2,799.93	42.1%	
TOTAL REVENUES		-6,000.00	-2,740.00	-350.00	0.00	-3,260.00		
TOTAL EXPENSES		1,163.00	702.93	83.34	0.00	460.07		
8200 Learn to Skate								
30 OpRev-ChargeforServc	-65,000.00	-65,000.00	-65,138.50	-6,526.00	0.00	138.50	100.2%	
41 OpEx-Personnel	33,928.00	33,928.00	30,807.72	2,156.41	0.00	3,120.28	90.8%	
42 OpEx-Op&AdminServc	1,530.00	1,530.00	1,361.04	29.51	0.00	168.96	89.0%	
TOTAL Learn to Skate		-29,542.00	-32,969.74	-4,340.08	0.00	3,427.74	111.6%	
TOTAL REVENUES		-65,000.00	-65,138.50	-6,526.00	0.00	138.50		
TOTAL EXPENSES								

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	35,458.00	35,458.00	32,168.76	2,185.92	0.00	3,289.24	
8300 Freestyle Sessions							
30 OpRev-ChargeforServc							
-53,000.00	-53,000.00	-35,895.50	-5,084.50	0.00	-17,104.50	67.7%	
41 OpEx-Personnel							
34,503.00	34,503.00	24,327.13	2,678.00	0.00	10,175.87	70.5%	
42 OpEx-Op&AdminServc							
535.00	535.00	19.72	2.36	0.00	515.28	3.7%	
TOTAL Freestyle Sessions							
-17,962.00	-17,962.00	-11,548.65	-2,404.14	0.00	-6,413.35	64.3%	
TOTAL REVENUES							
-53,000.00	-53,000.00	-35,895.50	-5,084.50	0.00	-17,104.50		
TOTAL EXPENSES							
35,038.00	35,038.00	24,346.85	2,680.36	0.00	10,691.15		
8400 Ice Ribbon Facility							
30 OpRev-ChargeforServc							
-147,500.00	-147,500.00	-56,261.31	0.00	0.00	-91,238.69	38.1%	
41 OpEx-Personnel							
80,621.00	80,621.00	49,328.36	2,511.69	0.00	31,292.64	61.2%	
42 OpEx-Op&AdminServc							
5,340.00	5,340.00	90.70	7.16	0.00	5,249.30	1.7%	
43 OpEx-Facility&Proper							
27,500.00	27,500.00	7,795.75	365.51	0.00	19,704.25	28.3%	
TOTAL Ice Ribbon Facility							
-34,039.00	-34,039.00	953.50	2,884.36	0.00	-34,992.50	-2.8%	
TOTAL REVENUES							
-147,500.00	-147,500.00	-56,261.31	0.00	0.00	-91,238.69		
TOTAL EXPENSES							
113,461.00	113,461.00	57,214.81	2,884.36	0.00	56,246.19		
8700 Special Events - Ice							
31 OpRev-Sponsor/Donat.							
-10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00	.0%	

South Davis Recreation District

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

8700 Special Events - Ice	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Special Events - Ice							
-10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00	.0%	
TOTAL REVENUES							
-10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00		
8800 Daycare-Ice							
30 OpRev-ChargeforServc							
-3,500.00	-3,500.00	-2,429.30	-321.46	0.00	-1,070.70	69.4%	
41 OpEx-Personnel							
8,687.00	8,687.00	6,339.31	723.43	0.00	2,347.69	73.0%	
42 OpEx-Op&AdminServc							
400.00	400.00	3.00	0.00	0.00	397.00	.8%	
TOTAL Daycare-Ice							
5,587.00	5,587.00	3,913.01	401.97	0.00	1,673.99	70.0%	
TOTAL REVENUES							
-3,500.00	-3,500.00	-2,429.30	-321.46	0.00	-1,070.70		
TOTAL EXPENSES							
9,087.00	9,087.00	6,342.31	723.43	0.00	2,744.69		
9000 General Operating							
30 OpRev-ChargeforServc							
-31,000.00	-31,000.00	-15,760.30	-5,435.40	0.00	-15,239.70	50.8%	
32 OpRev-Merch&Concess.							
-4,000.00	-4,000.00	-2,699.29	-615.61	0.00	-1,300.71	67.5%	
33 OpRev-Miscellaneous							
-20,000.00	-20,000.00	-5,211.01	-975.38	0.00	-14,788.99	26.1%	
41 OpEx-Personnel							
218,434.00	218,434.00	134,877.67	15,923.58	0.00	83,556.33	61.7%	
42 OpEx-Op&AdminServc							
8,150.00	8,150.00	7,313.95	721.91	0.00	836.05	89.7%	
43 OpEx-Facility&Proper							
866,000.00	866,000.00	506,970.27	65,455.88	0.00	359,029.73	58.5%	
46 OpEx-Insurance							
239,000.00	239,000.00	236,937.00	0.00	0.00	2,063.00	99.1%	
51 NonOpRev-PropTaxes							
-1,952,386.00	-1,952,386.00	-213,893.84	-33,925.48	0.00	-1,738,492.16	11.0%	
52 NonOpRev-Miscellan.							
-200,000.00	-200,000.00	-107,973.89	-13,431.44	0.00	-92,026.11	54.0%	

AUGUST 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 08

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
55 CAPITAL PROJECTS							
95,000.00	95,000.00		1,968.10	0.00	0.00	93,031.90	2.1%
60 NonOperatingExpense							
60,000.00	60,000.00		0.00	0.00	0.00	60,000.00	.0%
TOTAL General Operating							
-720,802.00	-720,802.00		542,528.66	27,718.06	0.00	-1,263,330.66	-75.3%
TOTAL REVENUES							
-2,207,386.00	-2,207,386.00		-345,538.33	-54,383.31	0.00	-1,861,847.67	
TOTAL EXPENSES							
1,486,584.00	1,486,584.00		888,066.99	82,101.37	0.00	598,517.01	
9100 Debt Service							
44 OpEx-ProfessionalSer							
500.00	500.00		0.00	0.00	0.00	500.00	.0%
51 NonOpRev-PropTaxes							
0.00	0.00		-55,600.27	-59.10	0.00	55,600.27	100.0%
60 NonOperatingExpense							
1,270,000.00	1,270,000.00		0.00	0.00	0.00	1,270,000.00	.0%
TOTAL Debt Service							
1,270,500.00	1,270,500.00		-55,600.27	-59.10	0.00	1,326,100.27	-4.4%
TOTAL REVENUES							
0.00	0.00		-55,600.27	-59.10	0.00	55,600.27	
TOTAL EXPENSES							
1,270,500.00	1,270,500.00		0.00	0.00	0.00	1,270,500.00	
9200 Maintenance							
41 OpEx-Personnel							
113,061.00	113,061.00		69,711.43	8,280.55	0.00	43,349.57	61.7%
42 OpEx-Op&AdminServc							
6,850.00	6,850.00		1,746.88	213.84	0.00	5,103.12	25.5%
43 OpEx-Facility&Proper							
16,200.00	16,200.00		8,767.86	1,643.44	0.00	7,432.14	54.1%
TOTAL Maintenance							
136,111.00	136,111.00		80,226.17	10,137.83	0.00	55,884.83	58.9%
TOTAL EXPENSES							
136,111.00	136,111.00		80,226.17	10,137.83	0.00	55,884.83	
GRAND TOTAL							
1,038,589.00	1,038,589.00		769,746.16	58,401.40	0.00	268,842.84	74.1%

RESOLUTION NO. 2026-05

**A RESOLUTION OF THE SOUTH DAVIS RECREATION DISTRICT
ADMINISTRATIVE CONTROL BOARD ADOPTING NEW 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 Administrative Control 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 Administrative Control Board of the South Davis Recreation District has held a public hearing to receive public input regarding the increased District fees and has determined that the adoption of the increased fees is in the public interest and will support the fiscal integrity of the District;

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

Section 1. Adoption of Increased Fees. The Administrative Control Board of the South Davis Recreation District hereby adopts the following fees for the South Davis Recreation Center:

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 14th DAY OF SEPTEMBER, 2026.

SOUTH DAVIS RECREATION DISTRICT

By: _____
Chair Ryan Westergard

ATTEST:

Clerk Michael Doxey

Addendum

Racquetball Court Tournament Fees (Per Court)

10/hr	Resident
12/hr	Non-Resident

**MASTER INTERLOCAL AGREEMENT FOR JOINT USE OF
FACILITIES BETWEEN DAVIS SCHOOL DISTRICT AND SOUTH
DAVIS RECREATION DISTRICT**

This Agreement is made and entered into this 9th day of September, 2026, by and between the Davis School District ("School District"), having its principal offices at 45 East State Street, Farmington City, Davis County, State of Utah, and South Davis Recreation District ("Recreation District"), having its principal offices at 550 North 200 West, Davis County, State of Utah. The School District and Recreation District are hereinafter referred to individually as a "Party" and collectively as the "Parties."

The Parties agree as follows:

- I. The School District is a school district organized and existing pursuant to and in accordance with the Constitution and statutory laws of the State of Utah.
- II. The Recreation District is a special service district organized and existing pursuant to and in accordance with the Constitution and statutory laws of the State of Utah.
- III. The Recreation District owns the South Davis Recreation Center, which is located in Bountiful City and serves Bountiful, Centerville, North Salt Lake, West Bountiful Woods Cross, and portions of unincorporated Davis County ("Recreation District Facilities").
- IV. The School District owns certain schools which are located within the Recreation District, together with accompanying playgrounds and gymnasium facilities. ("School District Facilities").
- V. The School District has need to use the Recreation District Facilities in conjunction with the School District's programs and activities.
- VI. The Recreation District has need to use the School District Facilities in connection with the Recreation District's programs and activities.
- VII. The Recreation District and the School District are desirous of entering into this Interlocal Cooperation Agreement, pursuant to the provisions of the Utah Interlocal Cooperation Act, as set forth in *Utah Code Ann. Title 11, Chapter 13*, for their mutual benefit and for the further purpose of more fully developing and utilizing public facilities, thereby reducing costs and expenses to the taxpayers of both the Recreation District and the School District.
- VIII. The Recreation District and the School District hereby find that this Agreement is in the best interest of the public and will efficiently and economically provide for the use of Recreation District Facilities for School District purposes and activities, and the use of School District Facilities for Recreation District purposes and activities. Such Agreement shall be for the additional purpose of accommodating certain School District activities at Recreation District Facilities and providing for the Recreation District to have available for its use, gymnasiums and play fields and other School District Facilities in connection with the programs and activities of

the Recreation District.

AGREEMENT

NOW THEREFORE, in consideration of the mutual promises, covenants and conditions as hereinafter set forth, the School District and the Recreation District hereby agree as follows:

1. DURATION OF AGREEMENT

This Agreement shall continue and remain in full force and effect for a period of ten (10) years unless terminated by the mutual consent of both Parties, or terminated in accordance with the termination provision contained herein. During the term of the Agreement, the Parties shall, at the request of either party, coordinate an evaluation of the Agreement, no more than once per year during a mutually agreeable time.

2. PRIOR AGREEMENTS

This Agreement shall not replace the Agreement entered into regarding the development and use of each other's gymnasium and recreation center -*Interlocal Agreement; Bountiful Jr. Gym - March 1, 2005* (assignment of all interest by Bountiful City to South Davis Recreation District, May 14, 2007).

3. NO SEPARATE ENTITY

This agreement shall not create any separate legal or administrative entity for the purpose of implementing or administering the terms and conditions of this Agreement.

4. PURPOSE

The purpose of this Agreement is to provide a legal means for the Parties to more fully utilize existing public facilities thereby benefitting the students and patrons of the School District and the residents and inhabitants of the Recreation District and reducing costs and expenses to all taxpayers within the School District and the Recreation District.

5. IMPROVEMENTS

Neither Party shall be required to install any improvements under the terms of this Agreement unless specifically agreed to in writing by the Parties in an Addendum to this Agreement.

6. DEFINITIONS

“Agreement” means this Master Interlocal Agreement for Joint Use of Facilities Between Davis School District and South Davis Recreation District, as may be amended from time to time.

“Recreation District” means the South Davis Recreation District, a special service district organized under Utah law.

“School District” means the Davis School District, a public school district organized under Utah law.

“Recreation District Facilities” means all real property, buildings, grounds, and improvements owned, operated, or controlled by the Recreation District, including but not limited to the South Davis Recreation Center and its aquatic facilities.

“School District Facilities” means all real property, buildings, grounds, gymnasiums, and other improvements owned, operated, or controlled by the School District and used for educational or extracurricular purposes.

“Out-of-District School” means any school operated by the School District that is located outside the geographic boundaries of the Recreation District and whose residents do not contribute ad valorem property taxes to the Recreation District. As of the date of this Agreement, Farmington High School is the only such school.

“Direct Additional Costs” means the actual incremental expenses incurred by a Party as a result of the other Party's use of its facilities, including but not limited to utilities, custodial services, equipment maintenance, supervision, and security.

“Capital and Operational Contribution” means the annual payment made by the School District to the Recreation District for the purpose of supporting long-term facility sustainability, capital repairs, and expansion, calculated as described in Section 9 of this Agreement.

“Priority Use Period” means the annual time window during which each Party may reserve facility time before availability is opened to other users, as described in Section 15.

7. SCHOOL DISTRICT USE OF RECREATION DISTRICT PROPERTY AND FACILITIES

The Recreation District's programs and activities shall have priority for use of all Recreation District Facilities. The School District shall have the right to use the Recreation District Facilities in connection with School District activities provided such use does not interfere with the Recreation District's programs and activities.

During such periods of use, the School District shall be responsible for payment to the Recreation District of such sums as are sufficient to reimburse the Recreation District for all Direct Additional Costs resulting from such use including but not limited to equipment maintenance, utilities, building and grounds maintenance, supervision expenses and custodial services.

8. RECREATION DISTRICT USE OF SCHOOL DISTRICT PROPERTY AND FACILITIES

The School District's programs and activities shall have priority for use of all School

District Facilities. The Recreation District shall have the right to use the School District Facilities in connection with Recreation District activities provided such use does not interfere with the School District's programs and activities.

During such periods of use, the Recreation District shall be responsible for payment to the School District of such sums as are sufficient to reimburse the School District for direct additional costs resulting from such use including but not limited to field maintenance, utilities, building, maintenance, supervision expenses, and custodial services.

9. CAPITAL AND OPERATIONAL CONTRIBUTIONS

The Parties recognize that the School District's ongoing use of the Recreation District Facilities—including the aquatic center—imposes wear and demand on infrastructure and programming that extend beyond day-to-day operational costs. In recognition of this sustained use, the School District agrees to purchase facility memberships at the youth rate for individual swimmers that will be locked into a 3-year commitment.

This cost of memberships shall be calculated based on:

- (a) The cost at the time of the agreement of a half price annual youth membership based on the 6 month period of time School District swim teams will be using the pool. This fee will be per swimmer and will remain the same during the 3-year commitment;
- (b) Memberships will consist of fees based off of resident rates for schools within the Recreation District boundaries (Bountiful, Viewmont, and Woods Cross) and non-resident rates for schools outside of the Recreation District Boundaries (Farmington);
- (c) Will include a premium pool time use fee of 30% that will be added to each pass;
- (d) Fees will be rounded to the nearest \$5 increment;
- (e) Fees will be based off of 150 swimmers for the resident rates and 50 swimmers for non-resident rates for the 3-year period

The Parties also agree that an annual facility use fee of \$3000 shall be paid at the time of purchasing the memberships for School District swimmers.

The agreement shall remain in place for the 3-year period, where after that time concludes, both parties will evaluate the agreement and make changes as deemed necessary. All funds shall be used for capital repair, expansion, and for operations and long-term maintenance of facilities subject to this Agreement.

The Parties acknowledge that Farmington High School is located outside the boundaries of the Recreation District and does not contribute to its operations through property tax revenue. The non-resident rate aforementioned takes this into account, and during this 3-year agreement, there will not be additional fees for the use by Farmington High School swimmers other than each swimmer being assessed the non-resident rate.

These charges are in addition to any direct cost reimbursements otherwise required by this Agreement.

10. RULES AND REGULATIONS

The School District has formulated and adopted rules and regulations governing the conduct and use of the School District's property by users of any facilities or participants in any activities thereon. The Recreation District agrees to be bound by and to enforce the rules and regulations adopted by the School District governing the safe and proper use of all of the School District Facilities during use by the Recreation District, its patrons, invitees, and personnel.

The Recreation District has formulated and adopted rules and regulations governing the conduct of the Recreation District Facilities by users of or participants in any activities thereon. The School District agrees to be bound by and to enforce the rules and regulations adopted by the Recreation District governing the safe and proper use of all of the Recreation District Facilities during use by the School District, its students, invitees, and personnel.

11. RECIPROCAL USE

The Recreation District and the School District may work out reciprocal arrangements for use of Recreation District Facilities and School District Facilities on an equal cost basis and this will be reviewed annually. The reciprocal use of Recreation Facilities and School District Facilities will be valued by each entity on a direct additional cost basis so that the actual expense each incurs is covered and does not require a subsidy from the operating budget of either entity.

12. MAINTENANCE AND EXPENSES

The School District and Recreation District each shall be responsible for the ordinary and normal maintenance and repairs of their respective facilities unless otherwise indicated in this Agreement. The School District and the Recreation District shall use the facilities of the other in a careful and prudent manner and each shall be required to pay the other Party for any damages caused to the facilities of the other during the assigned use period.

13. DAMAGE REPAIRS

Any repairs necessary as a result of damage caused by or in connection with a Party's exclusive use of the other Party's facility at the time the damage occurred will be paid for by the Party using such facility.

14. LIABILITY AND INDEMNIFICATION

Each Party shall be responsible for its own acts and omissions, and the acts and omissions of its officers, employees, agents, and volunteers, to the extent provided by law.

To the extent permitted by Utah law, each Party agrees to defend, indemnify, and hold harmless the other Party from claims, damages, losses, liabilities, costs, and expenses arising from the negligent acts, omissions, or wrongful conduct of the indemnifying Party, its officers, employees, agents, or volunteers in connection with this Agreement.

Neither Party shall be responsible for the acts, omissions, negligence, or wrongful conduct of the other Party.

Nothing in this Agreement shall be construed as a waiver of any defense, immunity, limitation of liability, or protection available under the Utah Governmental Immunity Act or any other provision of Utah law.

Each Party shall maintain insurance or participate in a governmental risk management program in amounts required by law.

15. COORDINATING USE AT RECREATION DISTRICT AND SCHOOL DISTRICT FACILITIES

Scheduling of use of the School District Facilities by the Recreation District shall be done by the Recreation District Executive Director or his or her designee and the School District Building Rental Coordinator or his or her designee for which use is intended on an annual basis. The School District shall be available for the Recreation District to request time from July 1 to July 15 of each year for priority use. Should a need for use of School District Facilities arise outside of the annual scheduling window described in this section, the Recreation District's priority use may be forfeit to a third party that has secured a time slot from the School District.

Scheduling of use of the Recreation District Facilities by the School District shall be done by the principal or other designated School District official making contact with the Recreation District Executive Director or his/her designee to schedule such use. The Recreation District shall be available for the School District to request time from August 1 to August 15 of each year for priority use. Should a need for use of Recreation District Facilities arise outside the annual scheduling window described in this section, the School District's priority use may be forfeit to a third party that has secured a time slot from the Recreation District.

16. TERMINATION PROVISIONS

This Agreement may be terminated at any time by either Party giving written notice to the other Party of its intent to terminate this Agreement, which notice shall be given not less than ninety (90) days prior to termination.

17. ASSIGNMENT

Neither Party hereto may assign this Agreement or any interest therein without first obtaining the written consent of the other Party. Any attempt to assign any right or privilege

connected with this Agreement without the prior written consent of the other Party shall be void.

18. APPROVAL BY RESOLUTION

This Agreement shall not be effective until approved by Resolution of the governing body of each Party and filing of duplicate originals with the official keeper of records of each Party.

19. ENTIRE AGREEMENT

Except as provided in paragraph 2 above, the Parties hereto agree that this document contains the entire agreement and understanding between the Parties and constitutes their entire agreement and supersedes any and all oral representations and agreements made by either Party prior to the date hereof and is binding upon the successors of the respective Parties.

20. APPROVAL OF AGREEMENT BY AUTHORIZED ATTORNEY

As required by *Utah Code Ann.* § 11-13-202.5, prior to and as a condition precedent to this Agreement's entry into force, it shall be approved by the legislative body of each public entity and submitted to an authorized attorney who shall approve the Agreement upon finding that it is in proper form and compatible with the laws of the State of Utah.

21. DISPUTE RESOLUTION

The Parties agree to make good faith efforts in resolving any dispute arising out of or in relation to this Agreement. As required by *Utah Code Ann.* §11-13-207, and to assist in the resolution of any disputes between the Parties regarding this Agreement, the Recreation District Executive Director or his/her designee, the respective school principal, or a designated representative from the School District administration shall constitute a joint board responsible for the administration of this Agreement.

Should the Parties be unable to resolve a dispute and the services of an attorney be required to enforce this Agreement, the defaulting Party agrees to pay reasonable attorney's fees and costs.

22. RECORDKEEPING AND AUDIT

Each Party agrees to maintain complete and accurate records of facility use, fee calculations, and contributions made under this Agreement. Upon request, each Party shall provide reasonable access to these records for review by the other Party. Either Party may request an audit or joint review of usage data no more than once per calendar year.

23. PRIVILEGES AND IMMUNITY

Officers and employees performing services pursuant to this Agreement. shall be deemed to be officers and employees of the Party employing their services even if performing functions

outside of the territorial limits of such Party and shall be deemed officer s and employees of such Party under the provisions of the Utah Governmental Immunity Act. Nothing herein shall be construed to waive any of the privileges and immunities available to either Party under the Governmental Immunity Act as set forth in *Utah Code Ann. Title 63G, Chapter 7*, as amended.

IN WITNESS WHEREOF, the Parties hereto have signed this Interlocal Cooperation Agreement the day and year first above written, pursuant to authority granted by Resolution duly passed and adopted by the School District and the Recreation District.

BOARD OF EDUCATION
DAVIS SCHOOL DISTRICT

SOUTH DAVIS
RECREATION DISTRICT

President
Brigit Gerrard

Chair

ATTEST:

ATTEST:



Business Administrator
Tim Leffel

Business Administrator

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Legal Counsel

Legal Counsel

RESOLUTION NO. 2026-06

A RESOLUTION OF THE SOUTH DAVIS RECREATION DISTRICT APPROVING AN INTERLOCAL COOPERATION AGREEMENT WITH THE DAVIS SCHOOL DISTRICT

WHEREAS, the South Davis Recreation District (the “Recreation District”) and the Davis School District (the “School District”) are public entities authorized to enter into interlocal agreements pursuant to the Utah Interlocal Cooperation Act, Utah Code Title 11, Chapter 13; and

WHEREAS, the Recreation District and the School District have cooperated in the shared use of their respective recreational and educational facilities for many years, including arrangements relating to the use of the Recreation District’s aquatic facilities by School District high school swim programs; and

WHEREAS, the Recreation District and the School District desire to update and formalize their existing arrangements through a written Master Interlocal Agreement for Joint Use of Facilities (the “Agreement”), which establishes the terms governing the parties’ reciprocal use of facilities and the School District’s payments associated with its use of Recreation District facilities; and

WHEREAS, the Board of Trustees finds that entering into the Agreement will promote the efficient use of public facilities and is in the best interests of the Recreation District and the public it serves;

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

Section 1. Agreement Approved. The Board of Trustees hereby approves the attached Interlocal Cooperation Agreement between the Davis School District and the Recreation District.

Section 2. Executive Director Authorized to Execute. The Executive Director of the District is authorized to sign and execute the attached Interlocal Cooperation Agreement and any other documents necessary to implement the Agreement.

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

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

**PASSED AND ADOPTED BY THE BOARD OF SOUTH DAVIS RECREATION
DISTRICT ON THIS 14th DAY OF September, 2026.**

SOUTH DAVIS RECREATION DISTRICT

ATTEST:

Michael Doxey, District Clerk

By: _____
Ryan Westergard, Board Chair

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
Aquatics/Fitness/Events									
6000 Aquatics & Fitness - General									
	Charge for Service Revenues	1,927,122	2,064,403	2,086,563	1,065,133	1,054,867	2,120,000	2,168,500	2,158,500
	Sponsorship & Donation Revenues	9,885	2,000	-	-	2,000	2,000	5,000	2,000
	Merchandise and Concessions Revenues	6,618	5,386	4,045	727	3,373	4,100	6,500	5,500
	Miscellaneous Operating Revenues	-	39,822	38,860	20,164	25,336	45,500	43,500	64,500
	Personnel Expenses	1,642,409	1,407,860	1,476,156	672,648	825,783	1,498,431	1,511,121	1,527,268
	Operations & Maintenance Expenses	516,716	697,777	679,377	207,361	476,979	684,340	499,500	498,500
	Capital Expenses	55,840	228,090	158,071	334,954	150,000	484,954	530,000	620,000
	Total Revenues	1,943,625	2,111,611	2,129,467	1,086,024	1,085,576	2,171,600	2,223,500	2,230,500
	Total Expenses	2,214,964	2,333,727	2,313,604	1,214,964	1,452,762	2,667,726	2,540,621	2,645,768
Net Total For 6000 Aquatics & Fitness - General		(271,339)	(222,116)	(184,137)	(128,940)	(367,186)	(496,126)	(317,121)	(415,268)
6110 Group Swim Lessons									
	Charge for Service Revenues	190,616	199,055	216,189	148,122	73,878	222,000	235,000	230,000
	Personnel Expenses	-	191,615	222,801	90,404	128,755	219,159	215,958	221,909
	Operations & Maintenance Expenses	-	3,945	4,811	1,465	1,325	2,790	6,300	4,800
	Total Revenues	190,616	199,055	216,189	148,122	73,878	222,000	235,000	230,000
	Total Expenses	-	195,560	227,612	91,869	130,080	221,949	222,258	226,709
Net Total For 6110 Group Swim Lessons		190,616	3,494	(11,423)	56,253	(56,202)	51	12,742	3,291
6120 Private Swim Lessons									
	Charge for Service Revenues	32,034	33,607	34,678	15,642	13,558	29,200	40,000	34,300
	Personnel Expenses	22,789	31,384	33,038	12,782	15,790	28,572	34,137	32,590
	Operations & Maintenance Expenses	-	23	24	11	14	25	50	25
	Total Revenues	32,034	33,607	34,678	15,642	13,558	29,200	40,000	34,300
	Total Expenses	22,789	31,407	33,061	12,792	15,804	28,596	34,187	32,615
Net Total For 6120 Private Swim Lessons		9,246	2,200	1,617	2,850	(2,246)	604	5,813	1,685
6210 Swim Team - Recreation									
	Charge for Service Revenues	173,634	98,444	101,104	21,785	10,190	31,975	116,000	116,000
	Personnel Expenses	83,330	82,185	76,665	39,750	42,337	82,087	78,636	79,194
	Operations & Maintenance Expenses	26,368	2,324	8,803	5,506	2,694	8,200	15,200	10,200
	Total Revenues	173,634	98,444	101,104	21,785	10,190	31,975	116,000	116,000
	Total Expenses	109,697	84,509	85,468	45,256	45,031	90,287	93,836	89,394
Net Total For 6210 Swim Team - Recreation		63,937	13,935	15,635	(23,471)	(34,841)	(58,312)	22,164	26,606
6250 Swim Team - Competitive									
	Charge for Service Revenues	-	87,985	97,878	89,193	104,007	193,200	141,000	141,000
	Merchandise and Concessions Revenues	-	35	90	-	200	200	250	250
	Personnel Expenses	-	88,275	100,047	45,570	50,504	96,074	98,553	99,184
	Operations & Maintenance Expenses	-	11,137	23,896	5,646	7,530	13,176	13,200	13,200
	Total Revenues	-	88,020	97,969	89,193	104,207	193,400	141,250	141,250
	Total Expenses	-	99,413	123,944	51,215	58,034	109,249	111,753	112,384
Net Total For 6250 Swim Team - Competitive		-	(11,392)	(25,975)	37,978	46,173	84,151	29,497	28,866
6300 Masters Swim Team									
	Charge for Service Revenues	-	19,911	20,606	10,340	11,660	22,000	24,000	23,000
	Personnel Expenses	-	12,578	12,484	7,020	6,111	13,131	13,199	13,307
	Operations & Maintenance Expenses	-	1,981	2,849	114	3,206	3,320	3,525	3,525
	Total Revenues	-	19,911	20,606	10,340	11,660	22,000	24,000	23,000
	Total Expenses	-	14,559	15,333	7,134	9,317	16,451	16,724	16,832
Net Total For 6300 Masters Swim Team		-	5,352	5,273	3,206	2,343	5,549	7,276	6,168
6400 Water Polo									
	Charge for Service Revenues	31,004	42,252	25,214	18,095	7,705	25,800	36,500	32,500
	Personnel Expenses	-	22,927	13,483	8,359	8,253	16,612	18,176	16,364
	Operations & Maintenance Expenses	25,182	39,225	16,739	11,343	4,667	16,010	18,025	18,000
	Total Revenues	31,004	42,252	25,214	18,095	7,705	25,800	36,500	32,500
	Total Expenses	25,182	62,153	30,222	19,701	12,920	32,621	36,201	34,364
Net Total For 6400 Water Polo		5,822	(19,901)	(5,008)	(1,606)	(5,215)	(6,821)	299	(1,864)

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
6500 Fitness Programs/Lessons									
	Charge for Service Revenues	-	-	-	-	-	-	-	-
	Personnel Expenses	-	214,695	216,572	108,159	118,501	226,660	220,430	224,000
	Operations & Maintenance Expenses	-	1,925	1,758	50	2,500	2,550	3,000	2,500
	Total Revenues	-	-	-	-	-	-	-	-
	Total Expenses	-	216,619	218,330	108,209	121,001	229,210	223,430	226,500
Net Total For 6500 Fitness Programs/Lessons		-	(216,619)	(218,330)	(108,209)	(121,001)	(229,210)	(223,430)	(226,500)
6510 Fitness Classes - Special									
	Charge for Service Revenues	7,472	17,752	22,211	6,457	9,543	16,000	19,000	18,000
	Personnel Expenses	192,716	10,659	11,611	4,713	5,780	10,493	12,137	11,726
	Operations & Maintenance Expenses	-	4,082	6,246	1,119	3,897	5,016	6,050	5,000
	Total Revenues	7,472	17,752	22,211	6,457	9,543	16,000	19,000	18,000
	Total Expenses	192,716	14,741	17,858	5,832	9,677	15,509	18,187	16,726
Net Total For 6510 Fitness Classes - Special		(185,244)	3,011	4,353	625	(134)	491	813	1,274
6520 Personal Trainers									
	Charge for Service Revenues	77,465	67,504	74,112	42,607	42,393	85,000	80,000	85,000
	Personnel Expenses	50,263	66,101	70,168	38,514	39,403	77,917	74,852	78,679
	Operations & Maintenance Expenses	-	39	40	20	25	45	50	50
	Total Revenues	77,465	67,504	74,112	42,607	42,393	85,000	80,000	85,000
	Total Expenses	50,263	66,140	70,208	38,535	39,428	77,963	74,902	78,729
Net Total For 6520 Personal Trainers		27,203	1,364	3,904	4,072	2,965	7,037	5,098	6,271
6530 Fitness Room Rental									
	Charge for Service Revenues	-	-	50	-	1,500	1,500	2,000	3,600
	Personnel Expenses	-	1,779	1,887	851	1,036	1,887	1,948	1,975
	Operations & Maintenance Expenses	-	5	5	2	8	10	10	10
	Total Revenues	-	-	50	-	1,500	1,500	2,000	3,600
	Total Expenses	-	1,785	1,892	853	1,044	1,897	1,958	1,985
Net Total For 6530 Fitness Room Rental		-	(1,785)	(1,842)	(853)	456	(397)	42	1,615
6610 Pool Facility Rental - Parties (7-9, All-night, & party room)									
	Charge for Service Revenues	49,151	65,212	58,636	23,996	23,404	47,400	74,500	59,000
	Personnel Expenses	-	24,771	22,680	10,084	11,541	21,625	27,112	24,071
	Operations & Maintenance Expenses	-	24	24	13	15	28	30	30
	Total Revenues	49,151	65,212	58,636	23,996	23,404	47,400	74,500	59,000
	Total Expenses	-	24,795	22,704	10,098	11,556	21,654	27,142	24,101
Net Total For 6610 Pool Facility Rental - Parties		49,151	40,417	35,932	13,898	11,848	25,746	47,358	34,899
6640 General Lap Pool Rental									
	Charge for Service Revenues	80,906	89,785	132,221	55,164	61,836	117,000	65,000	65,000
	Personnel Expenses	-	22,522	24,579	15,803	15,334	31,137	33,006	31,407
	Operations & Maintenance Expenses	-	11,770	9,501	6,274	5,707	11,981	6,075	10,075
	Total Revenues	80,906	89,785	132,221	55,164	61,836	117,000	65,000	65,000
	Total Expenses	-	34,292	34,080	22,077	21,041	43,118	39,081	41,482
Net Total For 6640 General Lap Pool Rental		80,906	55,493	98,140	33,087	40,795	73,882	25,919	23,518
6710 Egg Dive									
	Charge for Service Revenues	15,345	1,728	1,955	2,028	-	2,028	2,625	2,625
	Sponsorship & Donation Revenues	-	-	-	-	-	-	750	750
	Personnel Expenses	-	4,940	3,555	1,695	1,170	2,865	2,874	3,063
	Operations & Maintenance Expenses	95,937	495	530	373	-	373	500	400
	Total Revenues	15,345	1,728	1,955	2,028	-	2,028	3,375	3,375
	Total Expenses	95,937	5,436	4,085	2,068	1,170	3,238	3,374	3,463
Net Total For 6710 Egg Dive		(80,593)	(3,708)	(2,130)	(41)	(1,170)	(1,211)	1	(88)

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
6720 Dogapoolooza									
	Charge for Service Revenues	-	1,746	2,703	-	3,500	3,500	3,500	3,500
	Sponsorship & Donation Revenues	-	-	-	-	200	200	250	250
	Personnel Expenses	-	5,588	3,648	1,262	2,131	3,393	3,455	3,525
	Operations & Maintenance Expenses	-	89	63	4	111	115	120	120
	Total Revenues	-	1,746	2,703	-	3,700	3,700	3,750	3,750
	Total Expenses	-	5,677	3,711	1,266	2,242	3,508	3,575	3,645
	Net Total For 6720 Dogapoolooza	-	(3,931)	(1,008)	(1,266)	1,458	192	175	105
6730 Movie Nights									
	Sponsorship & Donation Revenues	7,000	2,000	2,250	490	2,000	2,490	4,500	3,000
	Personnel Expenses	-	6,246	3,543	1,487	1,620	3,107	2,958	3,293
	Operations & Maintenance Expenses	-	2,648	1,748	1,153	742	1,895	1,750	1,760
	Total Revenues	7,000	2,000	2,250	490	2,000	2,490	4,500	3,000
	Total Expenses	-	8,894	5,291	2,640	2,362	5,002	4,708	5,053
	Net Total For 6730 Movie Nights	7,000	(6,894)	(3,041)	(2,150)	(362)	(2,512)	(208)	(2,053)
6740 Races/Triathlon									
	Charge for Service Revenues	99,796	117,290	116,210	36,829	88,171	125,000	135,000	135,000
	Sponsorship & Donation Revenues	-	6,259	4,102	3,450	5,550	9,000	10,000	10,000
	Personnel Expenses	-	97,599	89,587	33,198	41,995	75,193	76,457	77,301
	Operations & Maintenance Expenses	-	82,184	75,476	28,563	44,444	73,007	69,000	70,175
	Total Revenues	99,796	123,549	120,312	40,279	93,721	134,000	145,000	145,000
	Total Expenses	-	179,782	165,063	61,761	86,439	148,200	145,457	147,476
	Net Total For 6740 Races/Triathlon	99,796	(56,234)	(44,751)	(21,481)	7,282	(14,199)	(457)	(2,476)
6800 Daycare - Aquatics & Fitness									
	Charge for Service Revenues	14,827	11,129	16,433	10,529	13,471	24,000	18,000	25,000
	Personnel Expenses	40,987	44,649	63,666	30,594	31,982	62,576	59,833	63,077
	Operations & Maintenance Expenses	1,205	948	2,113	17	2,020	2,037	2,200	2,040
	Total Revenues	14,827	11,129	16,433	10,529	13,471	24,000	18,000	25,000
	Total Expenses	42,192	45,597	65,778	30,611	34,002	64,613	62,033	65,117
	Net Total For 6800 Daycare - Aquatics & Fitness	(27,365)	(34,468)	(49,345)	(20,082)	(20,531)	(40,613)	(44,033)	(40,117)
Aquatics/Fitness/Events Total Revenues									
		2,722,874	2,973,304	3,056,108	1,570,750	1,558,342	3,129,092	3,231,375	3,218,275
Aquatics/Fitness/Events Total Expenses									
		2,753,739	3,425,085	3,438,245	1,726,880	2,053,910	3,780,790	3,659,427	3,772,343
Aquatics/Fitness/Events Net Surplus/(Deficit)									
		(30,866)	(451,781)	(382,137)	(156,130)	(495,568)	(651,699)	(428,052)	(554,068)
Recreation Department									
7000 Recreation - General									
	Miscellaneous Operating Revenues	-	1,266	881	770	500	1,270	2,500	2,500
	Personnel Expenses	427,446	18,956	26,365	16,024	21,327	37,351	38,589	38,784
	Operations & Maintenance Expenses	178,749	79,794	87,076	26,808	65,082	91,890	89,850	90,375
	Capital Expenses	-	-	-	-	-	-	-	-
	Total Revenues	-	1,266	881	770	500	1,270	2,500	2,500
	Total Expenses	606,195	98,750	113,441	42,832	86,409	129,241	128,439	129,159
	Net Total For 7000 Recreation - General	(606,195)	(97,484)	(112,561)	(42,062)	(85,909)	(127,971)	(125,939)	(126,659)
7110 Team Sports Youth -Jr Jazz									
	Charge for Service Revenues	200,842	157,718	185,351	107,970	80,030	188,000	194,000	194,000
	Sponsorship & Donation Revenues	-	1,600	-	1,243	500	1,743	1,000	2,500
	Personnel Expenses	51,922	118,948	137,973	69,539	64,693	134,232	129,286	132,796
	Operations & Maintenance Expenses	54,929	55,371	58,180	32,419	28,733	61,152	60,150	61,150
	Total Revenues	200,842	159,318	185,351	109,213	80,530	189,743	195,000	196,500
	Total Expenses	106,851	174,319	196,153	101,959	93,426	195,385	189,436	193,946
	Net Total For 7110 Team Sports Youth -Jr Jazz	93,991	(15,001)	(10,803)	7,254	(12,896)	(5,642)	5,564	2,554

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
7115 Team Sports Youth Jr Jazz									
	Charge for Service Revenues	-	37,725	31,823	12,802	10,198	23,000	54,300	30,000
	Personnel Expenses	-	78,733	50,737	17,985	15,682	33,667	52,501	36,426
	Operations & Maintenance Expenses	-	6,307	1,807	155	753	908	1,550	1,050
	Total Revenues	-	37,725	31,823	12,802	10,198	23,000	54,300	30,000
	Total Expenses	-	85,040	52,544	18,140	16,435	34,575	54,051	37,476
Net Total For 7115 Team Sports Youth Jr Jazz		-	(47,315)	(20,721)	(5,338)	(6,237)	(11,575)	249	(7,476)
7120 Team Sports Youth - Soccer									
	Charge for Service Revenues	243,902	79,783	97,277	86,443	9,557	96,000	99,000	102,000
	Sponsorship & Donation Revenues	18,425	14,000	10,500	10,000	-	10,000	10,000	10,000
	Personnel Expenses	-	41,307	64,064	31,498	34,081	65,579	66,481	67,490
	Operations & Maintenance Expenses	-	25,632	32,103	17,100	15,528	32,628	30,625	31,625
	Total Revenues	262,327	93,783	107,777	96,443	9,557	106,000	109,000	112,000
	Total Expenses	-	66,939	96,167	48,598	49,609	98,207	97,106	99,115
Net Total For 7120 Team Sports Youth - Soccer		262,327	26,845	11,610	47,845	(40,052)	7,793	11,894	12,885
7130 Team Sports Youth Flag Football									
	Charge for Service Revenues	-	80,466	99,190	103,627	2,000	105,627	105,000	106,000
	Sponsorship & Donation Revenues	-	-	-	-	1,000	1,000	-	-
	Personnel Expenses	-	43,459	61,656	31,541	32,373	63,914	61,050	66,252
	Operations & Maintenance Expenses	-	30,973	38,409	21,445	17,080	38,525	39,040	39,240
	Total Revenues	-	80,466	99,190	103,627	3,000	106,627	105,000	106,000
	Total Expenses	-	74,432	100,066	52,986	49,453	102,439	100,090	105,492
Net Total For 7130 Team Sports Youth Flag Football		-	6,034	(876)	50,641	(46,453)	4,188	4,910	508
7140 Team Sports Youth Spring Baseball									
	Charge for Service Revenues	-	20,076	25,149	28,361	-	28,361	25,500	29,000
	Sponsorship & Donation Revenues	-	-	2,000	2,000	-	2,000	2,000	2,000
	Merchandise and Concessions Revenues	1,036	-	769	2,841	-	2,841	1,000	3,000
	Personnel Expenses	-	17,687	20,279	11,508	4,233	15,741	16,908	15,978
	Operations & Maintenance Expenses	-	7,300	7,620	10,827	598	11,425	8,525	11,525
	Total Revenues	1,036	20,076	27,918	33,201	-	33,201	28,500	34,000
	Total Expenses	-	24,986	27,899	22,334	4,831	27,165	25,433	27,503
Total For 7140 Team Sports Youth Spring Baseball		1,036	(4,910)	19	10,867	(4,831)	6,036	3,067	6,497
7150 Team Sports Youth Summer Baseball									
	Charge for Service Revenues	-	11,844	13,390	15,336	-	15,336	14,000	15,500
	Sponsorship & Donation Revenues	-	-	3,000	2,000	-	2,000	2,000	2,000
	Merchandise and Concessions Revenues	-	503	1,062	1,058	530	1,588	1,200	1,600
	Personnel Expenses	-	11,014	12,166	5,806	6,728	12,534	10,962	12,693
	Operations & Maintenance Expenses	-	3,212	5,249	4,300	901	5,201	5,325	5,325
	Total Revenues	-	12,347	17,452	18,394	530	18,924	17,200	19,100
	Total Expenses	-	14,226	17,415	10,106	7,629	17,735	16,287	18,018
Net Total For 7150 Team Sports Youth Summer Baseball		-	(1,879)	37	8,288	(7,099)	1,189	913	1,082
7160 Team Sports Youth Volleyball									
	Charge for Service Revenues	-	32,852	36,560	37,279	1,800	39,079	38,000	40,000
	Sponsorship & Donation Revenues	-	3,000	1,500	2,000	1,000	3,000	2,000	2,000
	Personnel Expenses	-	23,848	31,216	14,283	17,136	31,419	30,533	32,995
	Operations & Maintenance Expenses	-	10,050	6,756	3,123	2,716	5,839	6,520	6,520
	Total Revenues	-	35,852	38,060	39,279	2,800	42,079	40,000	42,000
	Total Expenses	-	33,898	37,973	17,407	19,852	37,259	37,053	39,515
Net Total For 7160 Team Sports Youth Volleyball		-	1,954	87	21,872	(17,052)	4,820	2,947	2,485
7210 Team Sports Adult Men's Basketball									
	Charge for Service Revenues	-	15,468	15,987	4,280	7,720	12,000	26,250	20,000
	Personnel Expenses	-	28,075	22,233	7,968	9,863	17,831	23,684	19,806
	Operations & Maintenance Expenses	-	1,155	932	675	-	675	1,025	750
	Total Revenues	-	15,468	15,987	4,280	7,720	12,000	26,250	20,000
	Total Expenses	-	29,230	23,165	8,643	9,863	18,506	24,709	20,556
Total For 7210 Team Sports Adult Men's Basketball		-	(13,762)	(7,178)	(4,363)	(2,143)	(6,506)	1,541	(556)

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
7211 Team Sports Adult Women Basketball									
	Charge for Service Revenues	-	-	-	-	-	-	-	-
	Personnel Expenses	-	8	-	-	-	-	-	-
	Operations & Maintenance Expenses	-	1,051	-	-	-	-	-	-
	Total Revenues	-	-	-	-	-	-	-	-
	Total Expenses	-	1,059	-	-	-	-	-	-
Net Total For 7211 Team Sports Adult Women Basketball		-	(1,059)	-	-	-	-	-	-
7220 Team Sports Adult Mens Softball									
	Charge for Service Revenues	-	3,486	3,668	3,515	-	3,515	8,800	-
	Personnel Expenses	-	5,461	6,310	1,384	2,403	3,787	5,688	2,706
	Operations & Maintenance Expenses	-	2,415	3,391	859	-	859	3,200	-
	Total Revenues	-	3,486	3,668	3,515	-	3,515	8,800	-
	Total Expenses	-	7,876	9,702	2,244	2,403	4,647	8,888	2,706
Net Total For 7220 Team Sports Adult Mens Softball		-	(4,390)	(6,034)	1,271	(2,403)	(1,132)	(88)	(2,706)
7230 Team Sports Adult Coed Softball									
	Charge for Service Revenues	-	4,600	-	-	-	-	8,800	-
	Personnel Expenses	-	6,588	3,111	1,204	1,283	2,487	5,909	2,686
	Operations & Maintenance Expenses	-	2,101	507	3	-	3	2,750	-
	Total Revenues	-	4,600	-	-	-	-	8,800	-
	Total Expenses	-	8,689	3,618	1,206	1,283	2,489	8,659	2,686
Net Total For 7230 Team Sports Adult Coed Softball		-	(4,089)	(3,618)	(1,206)	(1,283)	(2,489)	141	(2,686)
7240 Team Sports Adult Women Volleyball									
	Charge for Service Revenues	-	4,264	25	-	-	-	-	-
	Personnel Expenses	-	11,159	8,217	29	-	29	-	-
	Operations & Maintenance Expenses	-	593	321	-	-	-	-	-
	Total Revenues	-	4,264	25	-	-	-	-	-
	Total Expenses	-	11,752	8,538	29	-	29	-	-
Net Total For 7240 Team Sports Adult Women Volleyball		-	(7,488)	(8,513)	(29)	-	(29)	-	-
7300 Adaptive Sports									
	Charge for Service Revenues	696	303	1,110	668	330	998	2,000	1,500
	Sponsorship & Donation Revenues	-	-	-	-	-	-	500	500
	Personnel Expenses	-	2,589	2,779	1,258	1,428	2,686	2,827	2,858
	Operations & Maintenance Expenses	-	144	7	3	-	3	-	-
	Total Revenues	696	303	1,110	668	330	998	2,500	2,000
	Total Expenses	-	2,732	2,786	1,261	1,428	2,689	2,827	2,858
Net Total For 7300 Adaptive Sports		696	(2,429)	(1,676)	(593)	(1,098)	(1,691)	(327)	(858)
7410 Pickleball Camp									
	Charge for Service Revenues	33,741	9,008	15,863	14,632	1,000	15,632	16,500	16,500
	Personnel Expenses	-	19,223	16,005	6,231	11,623	17,854	18,099	18,861
	Operations & Maintenance Expenses	-	135	194	5	160	165	280	275
	Total Revenues	33,741	9,008	15,863	14,632	1,000	15,632	16,500	16,500
	Total Expenses	-	19,358	16,199	6,236	11,783	18,019	18,379	19,136
Net Total For 7410 Pickleball Camp		33,741	(10,350)	(336)	8,396	(10,783)	(2,387)	(1,879)	(2,636)
7420 Tennis Camp									
	Charge for Service Revenues	-	12,478	19,923	16,298	700	16,998	20,000	19,000
	Personnel Expenses	-	24,940	25,974	9,748	13,394	23,142	24,185	23,955
	Operations & Maintenance Expenses	-	263	97	16	74	90	300	300
	Total Revenues	-	12,478	19,923	16,298	700	16,998	20,000	19,000
	Total Expenses	-	25,203	26,071	9,764	13,468	23,232	24,485	24,255
Net Total For 7420 Tennis Camp		-	(12,725)	(6,148)	6,534	(12,768)	(6,234)	(4,485)	(5,255)

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
	7430 Sports and Fitness Camp								
	Charge for Service Revenues	-	6,719	7,565	7,122	800	7,922	9,500	9,000
	Personnel Expenses	-	15,914	14,386	5,264	9,312	14,576	15,009	15,650
	Operations & Maintenance Expenses	-	252	104	5	165	170	280	280
	Total Revenues	-	6,719	7,565	7,122	800	7,922	9,500	9,000
	Total Expenses	-	16,167	14,490	5,268	9,477	14,745	15,289	15,930
	Net Total For 7430 Sports and Fitness Camp	-	(9,448)	(6,926)	1,853	(8,677)	(6,824)	(5,789)	(6,930)
	Recreation Total Revenues	498,642	497,158	572,592	460,242	117,665	577,907	643,850	608,600
	Recreation Total Expenses	713,046	694,654	746,227	349,013	377,349	726,362	751,131	738,351
	Recreation Net Surplus/(Deficit)	(214,404)	(197,496)	(173,635)	111,229	(259,684)	(148,455)	(107,281)	(129,751)
Ice Department									
	8000 Ice Rink Facility - General Operation								
	Charge for Service Revenues	317,413	345,825	357,703	191,033	181,049	372,082	379,500	380,000
	Merchandise and Concessions Revenues	406	549	396	-	-	-	-	-
	Miscellaneous Operating Revenues	69,860	75,864	83,544	38,512	42,288	80,800	79,750	83,800
	Personnel Expenses	588,997	295,052	295,927	141,651	167,580	309,231	316,319	319,188
	Operations & Maintenance Expenses	263,952	198,907	212,005	125,395	78,427	203,822	198,500	201,500
	Capital Expenses	-	-	59,244	11,461	-	11,461	40,000	60,000
	Total Revenues	387,679	422,239	441,643	229,544	223,337	452,881	459,250	463,800
	Total Expenses	852,949	493,959	567,176	278,507	246,007	524,514	554,819	580,688
	Total For 8000 Ice Rink Facility - General Operation	(465,270)	(71,720)	(125,533)	(48,963)	(22,670)	(71,633)	(95,569)	(116,888)
	8110 Ice Rink Rentals - Hockey								
	Charge for Service Revenues	197,333	182,037	222,348	92,765	147,235	240,000	220,000	245,000
	Personnel Expenses	-	37,878	49,396	30,019	32,199	62,218	49,477	62,342
	Operations & Maintenance Expenses	-	407	49	11	114	125	125	125
	Total Revenues	197,333	182,037	222,348	92,765	147,235	240,000	220,000	245,000
	Total Expenses	-	38,285	49,445	30,030	32,313	62,343	49,602	62,467
	Net Total For 8110 Ice Rink Rentals - Hockey	197,333	143,752	172,903	62,735	114,922	177,657	170,398	182,533
	8120 Ice Rink Rentals -Figure Skating								
	Charge for Service Revenues	-	12,244	18,606	10,111	14,889	25,000	20,000	25,000
	Personnel Expenses	-	2,244	2,873	929	2,122	3,051	3,290	3,309
	Operations & Maintenance Expenses	-	4	4	2	8	10	10	10
	Total Revenues	-	12,244	18,606	10,111	14,889	25,000	20,000	25,000
	Total Expenses	-	2,249	2,877	931	2,130	3,061	3,300	3,319
	Net Total For 8120 Ice Rink Rentals -Figure Skating	-	9,995	15,729	9,180	12,759	21,939	16,700	21,681
	8130 Ice Rink Rentals - Full Rink								
	Charge for Service Revenues	3,070	2,385	3,540	4,112	2,988	7,100	5,000	5,500
	Personnel Expenses	-	4,378	4,334	2,000	2,365	4,365	4,744	4,807
	Operations & Maintenance Expenses	-	217	10	4	6	10	25	25
	Total Revenues	3,070	2,385	3,540	4,112	2,988	7,100	5,000	5,500
	Total Expenses	-	4,594	4,344	2,004	2,371	4,375	4,769	4,832
	Net Total For 8130 Ice Rink Rentals - Full Rink	3,070	(2,209)	(804)	2,108	617	2,725	231	668
	8135 Ice Rink Rentals - Ice Party Room								
	Charge for Service Revenues	6,680	5,100	3,330	2,210	2,790	5,000	6,000	6,000
	Personnel Expenses	-	1,041	1,115	496	620	1,116	1,143	1,149
	Operations & Maintenance Expenses	-	4	4	2	8	10	20	20
	Total Revenues	6,680	5,100	3,330	2,210	2,790	5,000	6,000	6,000
	Total Expenses	-	1,045	1,118	497	628	1,125	1,163	1,169
	et Total For 8135 Ice Rink Rentals - Ice Party Room	6,680	4,055	2,212	1,713	2,162	3,875	4,837	4,831

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
8200 Learn to Skate									
	Charge for Service Revenues	58,732	45,342	62,659	53,251	39,749	93,000	65,000	90,000
	Personnel Expenses	-	25,334	33,322	23,754	23,406	47,160	33,928	44,432
	Operations & Maintenance Expenses	-	1,507	1,335	1,218	795	2,013	1,530	2,000
	Total Revenues	58,732	45,342	62,659	53,251	39,749	93,000	65,000	90,000
	Total Expenses	-	26,841	34,657	24,972	24,201	49,173	35,458	46,432
	Net Total For 8200 Learn to Skate	58,732	18,501	28,002	28,279	15,548	43,827	29,542	43,568
8300 Freestyle Sessions									
	Charge for Service Revenues	58,265	39,792	49,166	26,096	27,904	54,000	53,000	110,000
	Personnel Expenses	-	36,475	33,241	17,002	20,397	37,399	34,503	36,710
	Operations & Maintenance Expenses	-	161	40	14	166	180	535	285
	Total Revenues	58,265	39,792	49,166	26,096	27,904	54,000	53,000	110,000
	Total Expenses	-	36,636	33,281	17,016	20,563	37,579	35,038	36,995
	Net Total For 8300 Freestyle Sessions	58,265	3,157	15,886	9,080	7,341	16,421	17,962	73,005
8400 Ice Ribbon Facility									
	Charge for Service Revenues	121,384	127,446	142,394	56,261	77,289	133,550	147,500	141,000
	Merchandise and Concessions Revenues	5	-	-	-	-	-	-	-
	Personnel Expenses	36,894	78,705	82,394	43,294	40,247	83,541	80,621	85,641
	Operations & Maintenance Expenses	25,205	28,768	29,993	7,123	24,527	31,650	32,840	32,840
	Total Revenues	121,388	127,446	142,394	56,261	77,289	133,550	147,500	141,000
	Total Expenses	62,099	107,473	112,387	50,417	64,774	115,191	113,461	118,481
	Net Total For 8400 Ice Ribbon Facility	59,289	19,973	30,006	5,845	12,515	18,360	34,039	22,519
8700 Special Events - Ice									
	Charge for Service Revenues	1,969	-	-	-	-	-	-	-
	Sponsorship & Donation Revenues	-	-	-	-	5,000	5,000	10,000	5,000
	Personnel Expenses	-	698	-	-	-	-	-	-
	Operations & Maintenance Expenses	7	-	-	-	-	-	-	-
	Total Revenues	1,969	-	-	-	5,000	5,000	10,000	5,000
	Total Expenses	7	698	-	-	-	-	-	-
	Net Total For 8700 Special Events - Ice	1,963	(698)	-	-	5,000	5,000	10,000	5,000
8800 Daycare-Ice									
	Charge for Service Revenues	-	1,964	2,900	1,858	2,642	4,500	3,500	4,000
	Personnel Expenses	-	5,931	9,299	4,533	5,207	9,740	8,687	9,240
	Operations & Maintenance Expenses	-	254	487	-	400	400	400	400
	Total Revenues	-	1,964	2,900	1,858	2,642	4,500	3,500	4,000
	Total Expenses	-	6,184	9,786	4,533	5,607	10,140	9,087	9,640
	Net Total For 8800 Daycare-Ice	-	(4,221)	(6,886)	(2,675)	(2,965)	(5,640)	(5,587)	(5,640)
	Ice Total Revenues	835,116	838,549	946,586	476,208	543,823	1,020,031	989,250	1,095,300
	Ice Total Expenses	915,055	717,964	815,071	408,907	398,594	807,501	806,697	864,023
	Ice Net Surplus/(Deficit)	(79,939)	120,585	131,515	67,301	145,229	212,530	182,553	231,277

South Davis Recreation District 2027 Budget - Sub-Department Summary

Department	Sub-department	2023 Actual	2024 Actual	2025 Actual	2026 Six-Month Actual	2026 Six-Month Estimate	2026 Estimate	2026 Adopted Budget	2027 Proposed Budget
General Operations - Maintenance, Debt, Tax, & Non-program Revenue/Expense									
9000 General Operating									
	Property Tax Revenues	1,185,678	1,839,164	1,949,107	107,897	1,882,781	1,990,678	1,952,386	1,965,000
	Charge for Service Revenues	30,077	32,101	21,964	9,118	13,882	23,000	31,000	25,000
	Miscellaneous Revenues	290,057	271,906	232,774	86,772	116,228	203,000	224,000	204,000
	Personnel Expenses	-	183,718	210,428	96,191	117,710	213,901	218,434	221,927
	Operations & Maintenance Expenses	1,706,325	1,874,841	1,905,837	610,445	1,201,917	1,812,362	1,173,150	1,179,750
	Capital Expenses	(36,340)	80,247	131,881	-	-	-	95,000	375,000
	Total Revenues	1,505,811	2,143,172	2,203,844	203,787	2,012,891	2,216,678	2,207,386	2,194,000
	Total Expenses	1,669,985	2,138,806	2,248,145	706,636	1,319,627	2,026,263	1,486,584	1,776,677
Net Total For 9000 General Operating		(164,174)	4,366	(44,301)	(502,849)	693,264	190,415	720,802	417,323
9100 Debt Service									
	Property Tax Revenues	1,105,746	1,244,810	1,236,665	55,373	-	55,373	-	-
	Operations & Maintenance Expenses	500	500	550	-	-	-	500	-
	Debt Service Expenses	95,017	94,214	65,985	-	-	-	1,270,000	-
	Total Revenues	1,105,746	1,244,810	1,236,665	55,373	-	55,373	-	-
	Total Expenses	95,517	94,714	66,535	-	-	-	1,270,500	-
Net Total For 9100 Debt Service		1,010,230	1,150,096	1,170,130	55,373	-	55,373	(1,270,500)	-
9200 Maintenance									
	Personnel Expenses	279,630	106,331	109,300	49,972	61,676	111,648	113,061	116,240
	Operations & Maintenance Expenses	119,412	19,903	19,084	7,279	14,876	22,155	23,050	23,350
	Capital Expenses	-	-	-	-	-	-	-	-
	Total Revenues	-	-	-	-	-	-	-	-
	Total Expenses	399,043	126,234	128,385	57,251	76,552	133,803	136,111	139,590
Net Total For 9200 Maintenance		(399,043)	(126,234)	(128,385)	(57,251)	(76,552)	(133,803)	(136,111)	(139,590)
General Operations Total Revenues		2,611,558	3,387,983	3,440,509	259,160	2,012,891	2,272,051	2,207,386	2,194,000
General Operations Total Expenses		2,164,544	2,359,755	2,443,065	763,888	1,396,179	2,160,067	2,893,195	1,916,267
General Operations Net Surplus/(Deficit)		447,014	1,028,227	997,444	(504,728)	616,712	111,984	(685,809)	277,733
Grand Totals									
Grand Total Revenues		6,668,189	7,696,993	8,015,795	2,766,360	4,232,721	6,999,081	7,071,861	7,116,175
Grand Total Expenses		6,546,384	7,197,458	7,442,609	3,248,688	4,226,032	7,474,720	8,110,450	7,290,984
Net Surplus or (Deficit) - Addition or (Use) of Reserves		121,805	499,535	573,186	(482,328)	6,689	(475,639)	(1,038,589)	(174,809)

10 Year Capital Improvement Plan

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Combined Total
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472100 Building

General Ops	Aquatic Hall and Party Flooring							120,000			120,000
Aquatics	Aquatic Acoustic Paneling		110,000								110,000
Aquatics	Repair Pool Liner	350,000									350,000
General Ops	Axcess and Egress Equip										0
General Ops	New Entrance and Exit										0
General Ops	Roof Membrane Replacement			800,000							800,000
Aquatics	Paint Lap Pool Ceiling		225,000								225,000
Aquatics	Lap Pool Roof Soffit		60,000								60,000
General Ops	Rubber Flooring - Ice Arena										0
General Ops	Slurry Seal Parking Lot					50,000					50,000
General Ops	Retile Showers/Restrooms										0
General Ops	Upgrade Locker Room										0
General Ops	Changes to Locker Rooms										0
General Ops	Fitness Flooring										0
Fitness	Track Resurfacing		90,000								90,000
General Ops	Replace floor (Lobby)				30,000						30,000
General Ops	Repaint Interior/Exterior				75,000						75,000
General Ops	Restain Exterior Block					30,000					30,000
General Ops	Replace Interior Wall Graphics										0
General Ops	Renovate Lobby Millwork										0
General Ops	Security CamReplace/Upgrade				40,000						40,000
General Ops	Facility Screens Replacement										0
Ice	Ice Gate and Turnstile										0
Ice	Dasherboard - Ice Arena										0
											1,980,000

473100 Improvements other than building

Aquatics	Slide Replacement/ Repair				50,000						50,000
Aquatics	Aquatic Play Feature										0
Aquatics	Replaster Outdoor Pool					75,000					75,000
Aquatics	Replaster Hot Tub			10,000				10,000			20,000
Aquatics	Outdoor Shade Structures		50,000								50,000
General Ops	Overlay Parking Lot	275,000									275,000
											470,000

474100 Office Furniture & Equipment

General Ops	Furniture										0
General Ops	Copier				20,000						20,000
General Ops	Color Plotter										0
											20,000

474500 Machinery & Equipment

Ice	Compressors - Ice Rink/Ribbon	60,000									60,000
Aquatics	UV Filter System		40,000								40,000
Ice	Water Heater - Ice Rink										0
Aquatics	Pool filter system										0
General Ops	Hot Water Boiler										0
Aquatics	Pool Boilers				65,000						65,000
General Ops	Replace Roof Top Units - 5	100,000			100,000		100,000			100,000	400,000
Aquatics	Replace Leisure Pool Air Handlers										0
General Ops	Storage Sheds										0
Ice	Zamboni				175,000						175,000
											740,000

474550 Recreation Equipment

Aquatics	Lane Lines		20,000								20,000
Aquatics	Replace Water Play Features										0
Aquatics	Natatorium Sound System		50,000								50,000
Fitness	Cardio - Bikes			200,000				200,000			400,000
Fitness	Cardio - Ellipticals	170,000				175,000					345,000

10 Year Capital Improvement Plan

10 Year Capital Improvement Plan											Combined	
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Fitness	Cardio - Treadmills				200,000					200,000		400,000
Fitness	Cardio - Other		100,000					100,000				200,000
Fitness	Weight machines - cable					150,000					150,000	300,000
Fitness	TRX Equipment/Free Weights											0
General Ops	Trailer											0
Aquatics	Scoreboard - Lap Pool	100,000										
Ice	Scoreboard - Hockey		20,000									20,000
Aquatics	Starting Blocks for Lap Pool											0
Aquatics	ADA Access Ramp for Leisure											0
Aquatics	Diving Board Stands			36,000								36,000
Aquatics	Diving Boards						20,000					20,000
												1,791,000
474600 Automobiles												
Maintenance	Maintenance Truck											0
General Ops	Facility Staff Vehicle											0
												50,000
TOTALS		1,055,000	765,000	1,046,000	755,000	180,000	320,000	200,000	330,000	200,000	250,000	5,101,000