



**2026**

**BUDGET**

South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department                                      | Sub-department                       | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget | 2026<br>Budget |
|-------------------------------------------------|--------------------------------------|----------------|----------------|----------------|---------------------------|--------------------------------|------------------|----------------|----------------|
| Aquatics/Fitness/Events                         |                                      |                |                |                |                           |                                |                  |                |                |
| 6000 Aquatics & Fitness - General               |                                      |                |                |                |                           |                                |                  |                |                |
|                                                 | Charge for Service Revenues          | 1,734,478      | 1,927,122      | 2,064,403      | 1,076,604                 | 1,055,300                      | 2,131,904        | 2,128,000      | 2,168,500      |
|                                                 | Sponsorship & Donation Revenues      | 9,452          | 9,885          | 2,000          | -                         | 2,000                          | 2,000            | 5,000          | 5,000          |
|                                                 | Merchandise and Concessions Revenues | 10,192         | 6,618          | 5,386          | 1,278                     | 4,400                          | 5,678            | 7,500          | 6,500          |
|                                                 | Miscellaneous Operating Revenues     | -              | -              | 39,822         | 20,719                    | 21,800                         | 42,519           | 41,500         | 43,500         |
|                                                 | Personnel Expenses                   | 1,488,933      | 1,642,409      | 1,407,860      | 663,672                   | 813,000                        | 1,476,672        | 1,442,834      | 1,511,121      |
|                                                 | Operations & Maintenance Expenses    | 935,197        | 516,716        | 697,777        | 276,227                   | 420,500                        | 696,727          | 475,500        | 499,500        |
|                                                 | Capital Expenses                     | 84,805         | 55,840         | 228,090        | 34,315                    | 298,000                        | 332,315          | 329,000        | 530,000        |
|                                                 | Total Revenues                       | 1,754,121      | 1,943,625      | 2,111,611      | 1,098,602                 | 1,083,500                      | 2,182,102        | 2,182,000      | 2,223,500      |
|                                                 | Total Expenses                       | 2,508,935      | 2,214,964      | 2,333,727      | 974,215                   | 1,531,500                      | 2,505,715        | 2,247,334      | 2,540,621      |
| Net Total For 6000 Aquatics & Fitness - General |                                      | (754,813)      | (271,339)      | (222,116)      | 124,387                   | (448,000)                      | (323,613)        | (65,334)       | (317,121)      |
| 6110 Group Swim Lessons                         |                                      |                |                |                |                           |                                |                  |                |                |
|                                                 | Charge for Service Revenues          | 201,552        | 190,616        | 199,055        | 153,219                   | 72,000                         | 225,219          | 215,000        | 235,000        |
|                                                 | Personnel Expenses                   | -              | -              | 191,615        | 94,740                    | 124,510                        | 219,250          | 191,653        | 215,958        |
|                                                 | Operations & Maintenance Expenses    | -              | -              | 3,945          | 2,593                     | 1,775                          | 4,368            | 3,400          | 6,300          |
|                                                 | Total Revenues                       | 201,552        | 190,616        | 199,055        | 153,219                   | 72,000                         | 225,219          | 215,000        | 235,000        |
|                                                 | Total Expenses                       | -              | -              | 195,560        | 97,334                    | 126,285                        | 223,619          | 195,053        | 222,258        |
| Net Total For 6110 Group Swim Lessons           |                                      | 201,552        | 190,616        | 3,494          | 55,886                    | (54,285)                       | 1,601            | 19,947         | 12,742         |
| 6120 Private Swim Lessons                       |                                      |                |                |                |                           |                                |                  |                |                |
|                                                 | Charge for Service Revenues          | 30,008         | 32,034         | 33,607         | 22,048                    | 15,700                         | 37,748           | 39,000         | 40,000         |
|                                                 | Personnel Expenses                   | 19,754         | 22,789         | 31,384         | 14,912                    | 18,776                         | 33,688           | 33,230         | 34,137         |
|                                                 | Operations & Maintenance Expenses    | -              | -              | 23             | 11                        | 30                             | 41               | 50             | 50             |
|                                                 | Total Revenues                       | 30,008         | 32,034         | 33,607         | 22,048                    | 15,700                         | 37,748           | 39,000         | 40,000         |
|                                                 | Total Expenses                       | 19,754         | 22,789         | 31,407         | 14,922                    | 18,806                         | 33,728           | 33,280         | 34,187         |
| Net Total For 6120 Private Swim Lessons         |                                      | 10,254         | 9,246          | 2,200          | 7,126                     | (3,106)                        | 4,020            | 5,720          | 5,813          |
| 6210 Swim Team - Recreation                     |                                      |                |                |                |                           |                                |                  |                |                |
|                                                 | Charge for Service Revenues          | 180,956        | 173,634        | 98,444         | 60,128                    | 48,400                         | 108,528          | 114,000        | 116,000        |
|                                                 | Personnel Expenses                   | 58,929         | 83,330         | 82,185         | 35,836                    | 41,230                         | 77,066           | 85,285         | 78,636         |
|                                                 | Operations & Maintenance Expenses    | 44,563         | 26,368         | 2,324          | 7,455                     | 2,100                          | 9,555            | 17,125         | 15,200         |
|                                                 | Total Revenues                       | 180,956        | 173,634        | 98,444         | 60,128                    | 48,400                         | 108,528          | 114,000        | 116,000        |
|                                                 | Total Expenses                       | 103,492        | 109,697        | 84,509         | 43,291                    | 43,330                         | 86,621           | 102,410        | 93,836         |
| Net Total For 6210 Swim Team - Recreation       |                                      | 77,464         | 63,937         | 13,935         | 16,837                    | 5,070                          | 21,907           | 11,590         | 22,164         |
| 6250 Swim Team - Competitive                    |                                      |                |                |                |                           |                                |                  |                |                |
|                                                 | Charge for Service Revenues          | -              | -              | 87,985         | 67,029                    | 61,380                         | 128,409          | 98,000         | 141,000        |
|                                                 | Merchandise and Concessions Revenues | -              | -              | 35             | 29                        | 200                            | 229              | 250            | 250            |
|                                                 | Personnel Expenses                   | -              | -              | 88,275         | 45,657                    | 54,630                         | 100,287          | 80,643         | 98,553         |
|                                                 | Operations & Maintenance Expenses    | -              | -              | 11,137         | 9,318                     | 4,080                          | 13,398           | 13,100         | 13,200         |
|                                                 | Total Revenues                       | -              | -              | 88,020         | 67,058                    | 61,580                         | 128,638          | 98,250         | 141,250        |
|                                                 | Total Expenses                       | -              | -              | 99,413         | 54,976                    | 58,710                         | 113,686          | 93,743         | 111,753        |
| Net Total For 6250 Swim Team - Competitive      |                                      | -              | -              | (11,392)       | 12,082                    | 2,870                          | 14,952           | 4,507          | 29,497         |
| 6300 Masters Swim Team                          |                                      |                |                |                |                           |                                |                  |                |                |
|                                                 | Charge for Service Revenues          | -              | -              | 19,911         | 11,189                    | 10,500                         | 21,689           | 21,000         | 24,000         |
|                                                 | Personnel Expenses                   | -              | -              | 12,578         | 5,675                     | 6,270                          | 11,945           | 12,143         | 13,199         |
|                                                 | Operations & Maintenance Expenses    | -              | -              | 1,981          | 114                       | 2,515                          | 2,629            | 2,525          | 3,525          |
|                                                 | Total Revenues                       | -              | -              | 19,911         | 11,189                    | 10,500                         | 21,689           | 21,000         | 24,000         |
|                                                 | Total Expenses                       | -              | -              | 14,559         | 5,789                     | 8,785                          | 14,574           | 14,668         | 16,724         |
| Net Total For 6300 Masters Swim Team            |                                      | -              | -              | 5,352          | 5,400                     | 1,715                          | 7,115            | 6,332          | 7,276          |
| 6400 Water Polo                                 |                                      |                |                |                |                           |                                |                  |                |                |
|                                                 | Charge for Service Revenues          | 30,315         | 31,004         | 42,252         | 17,567                    | 9,000                          | 26,567           | 51,500         | 36,500         |
|                                                 | Personnel Expenses                   | -              | -              | 22,927         | 7,452                     | 6,533                          | 13,985           | 23,387         | 18,176         |
|                                                 | Operations & Maintenance Expenses    | 23,330         | 25,182         | 39,225         | 13,994                    | 5,015                          | 19,009           | 28,000         | 18,025         |
|                                                 | Total Revenues                       | 30,315         | 31,004         | 42,252         | 17,567                    | 9,000                          | 26,567           | 51,500         | 36,500         |
|                                                 | Total Expenses                       | 23,330         | 25,182         | 62,153         | 21,445                    | 11,548                         | 32,993           | 51,387         | 36,201         |
| Net Total For 6400 Water Polo                   |                                      | 6,985          | 5,822          | (19,901)       | (3,878)                   | (2,548)                        | (6,426)          | 113            | 299            |

South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department                                                         | Sub-department                    | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget | 2026<br>Budget |
|--------------------------------------------------------------------|-----------------------------------|----------------|----------------|----------------|---------------------------|--------------------------------|------------------|----------------|----------------|
| 6500 Fitness Programs/Lessons                                      |                                   |                |                |                |                           |                                |                  |                |                |
|                                                                    | Charge for Service Revenues       | -              | -              | -              | -                         | -                              | -                | -              | -              |
|                                                                    | Personnel Expenses                | -              | -              | 214,695        | 101,170                   | 113,170                        | 214,340          | 209,665        | 220,430        |
|                                                                    | Operations & Maintenance Expenses | -              | -              | 1,925          | 1,566                     | 1,500                          | 3,066            | 4,000          | 3,000          |
|                                                                    | Total Revenues                    | -              | -              | -              | -                         | -                              | -                | -              | -              |
|                                                                    | Total Expenses                    | -              | -              | 216,619        | 102,736                   | 114,670                        | 217,406          | 213,665        | 223,430        |
| Net Total For 6500 Fitness Programs/Lessons                        |                                   | -              | -              | (216,619)      | (102,736)                 | (114,670)                      | (217,406)        | (213,665)      | (223,430)      |
| 6510 Fitness Classes - Special                                     |                                   |                |                |                |                           |                                |                  |                |                |
|                                                                    | Charge for Service Revenues       | 2,584          | 7,472          | 17,752         | 11,597                    | 6,000                          | 17,597           | 18,500         | 19,000         |
|                                                                    | Personnel Expenses                | 177,067        | 192,716        | 10,659         | 5,077                     | 7,385                          | 12,462           | 13,414         | 12,137         |
|                                                                    | Operations & Maintenance Expenses | -              | -              | 4,082          | 1,890                     | 3,970                          | 5,860            | 4,025          | 6,050          |
|                                                                    | Total Revenues                    | 2,584          | 7,472          | 17,752         | 11,597                    | 6,000                          | 17,597           | 18,500         | 19,000         |
|                                                                    | Total Expenses                    | 177,067        | 192,716        | 14,741         | 6,967                     | 11,355                         | 18,322           | 17,439         | 18,187         |
| Net Total For 6510 Fitness Classes - Special                       |                                   | (174,484)      | (185,244)      | 3,011          | 4,630                     | (5,355)                        | (725)            | 1,061          | 813            |
| 6520 Personal Trainers                                             |                                   |                |                |                |                           |                                |                  |                |                |
|                                                                    | Charge for Service Revenues       | 50,888         | 77,465         | 67,504         | 40,610                    | 36,000                         | 76,610           | 70,000         | 80,000         |
|                                                                    | Personnel Expenses                | 34,066         | 50,263         | 66,101         | 34,856                    | 34,335                         | 69,203           | 65,306         | 74,852         |
|                                                                    | Operations & Maintenance Expenses | -              | -              | 39             | 18                        | 25                             | 43               | 25             | 50             |
|                                                                    | Total Revenues                    | 50,888         | 77,465         | 67,504         | 40,610                    | 36,000                         | 76,610           | 70,000         | 80,000         |
|                                                                    | Total Expenses                    | 34,066         | 50,263         | 66,140         | 34,874                    | 34,360                         | 69,246           | 65,331         | 74,902         |
| Net Total For 6520 Personal Trainers                               |                                   | 16,822         | 27,203         | 1,364          | 5,736                     | 1,640                          | 7,364            | 4,669          | 5,098          |
| 6530 Fitness Room Rental                                           |                                   |                |                |                |                           |                                |                  |                |                |
|                                                                    | Charge for Service Revenues       | -              | -              | -              | -                         | 2,000                          | 2,000            | 2,000          | 2,000          |
|                                                                    | Personnel Expenses                | -              | -              | 1,779          | 836                       | 985                            | 1,821            | 1,897          | 1,948          |
|                                                                    | Operations & Maintenance Expenses | -              | -              | 5              | 2                         | 5                              | 7                | 10             | 10             |
|                                                                    | Total Revenues                    | -              | -              | -              | -                         | 2,000                          | 2,000            | 2,000          | 2,000          |
|                                                                    | Total Expenses                    | -              | -              | 1,785          | 838                       | 990                            | 1,828            | 1,907          | 1,958          |
| Net Total For 6530 Fitness Room Rental                             |                                   | -              | -              | (1,785)        | (838)                     | 1,010                          | 172              | 93             | 42             |
| 6610 Pool Facility Rental - Parties (7-9, All-night, & party room) |                                   |                |                |                |                           |                                |                  |                |                |
|                                                                    | Charge for Service Revenues       | 44,956         | 49,151         | 65,212         | 36,054                    | 33,200                         | 69,254           | 73,000         | 74,500         |
|                                                                    | Personnel Expenses                | -              | -              | 24,771         | 11,710                    | 13,926                         | 25,636           | 27,944         | 27,112         |
|                                                                    | Operations & Maintenance Expenses | 9,532          | -              | 24             | 11                        | 15                             | 26               | 15             | 30             |
|                                                                    | Total Revenues                    | 44,956         | 49,151         | 65,212         | 36,054                    | 33,200                         | 69,254           | 73,000         | 74,500         |
|                                                                    | Total Expenses                    | 9,532          | -              | 24,795         | 11,721                    | 13,941                         | 25,662           | 27,959         | 27,142         |
| Net Total For 6610 Pool Facility Rental - Parties                  |                                   | 35,424         | 49,151         | 40,417         | 24,332                    | 19,259                         | 43,591           | 45,041         | 47,358         |
| 6640 General Lap Pool Rental                                       |                                   |                |                |                |                           |                                |                  |                |                |
|                                                                    | Charge for Service Revenues       | 66,135         | 80,906         | 89,785         | 39,304                    | 35,000                         | 74,304           | 67,000         | 65,000         |
|                                                                    | Personnel Expenses                | -              | -              | 22,522         | 13,911                    | 12,760                         | 26,671           | 24,547         | 33,006         |
|                                                                    | Operations & Maintenance Expenses | -              | -              | 11,770         | 2,329                     | 1,040                          | 3,369            | 9,000          | 6,075          |
|                                                                    | Total Revenues                    | 66,135         | 80,906         | 89,785         | 39,304                    | 35,000                         | 74,304           | 67,000         | 65,000         |
|                                                                    | Total Expenses                    | -              | -              | 34,292         | 16,240                    | 13,800                         | 30,040           | 33,547         | 39,081         |
| Net Total For 6640 General Lap Pool Rental                         |                                   | 66,135         | 80,906         | 55,493         | 23,064                    | 21,200                         | 44,264           | 33,453         | 25,919         |
| 6710 Egg Dive                                                      |                                   |                |                |                |                           |                                |                  |                |                |
|                                                                    | Charge for Service Revenues       | 16,379         | 15,345         | 1,728          | 1,955                     | -                              | 1,955            | 3,750          | 2,625          |
|                                                                    | Sponsorship & Donation Revenues   | -              | -              | -              | -                         | -                              | -                | 750            | 750            |
|                                                                    | Personnel Expenses                | -              | -              | 4,940          | 2,003                     | 1,523                          | 3,526            | 3,832          | 2,874          |
|                                                                    | Operations & Maintenance Expenses | 93,666         | 95,937         | 495            | 526                       | 10                             | 536              | 450            | 500            |
|                                                                    | Total Revenues                    | 16,379         | 15,345         | 1,728          | 1,955                     | -                              | 1,955            | 4,500          | 3,375          |
|                                                                    | Total Expenses                    | 93,666         | 95,937         | 5,436          | 2,528                     | 1,533                          | 4,061            | 4,282          | 3,374          |
| Net Total For 6710 Egg Dive                                        |                                   | (77,287)       | (80,593)       | (3,708)        | (573)                     | (1,533)                        | (2,106)          | 218            | 1              |

South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department                                    | Sub-department                                  | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget | 2026<br>Budget |
|-----------------------------------------------|-------------------------------------------------|----------------|----------------|----------------|---------------------------|--------------------------------|------------------|----------------|----------------|
| 6720 Dogapoolooza                             |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               | Charge for Service Revenues                     | -              | -              | 1,746          | -                         | 2,700                          | 2,700            | 3,200          | 3,500          |
|                                               | Sponsorship & Donation Revenues                 | -              | -              | -              | -                         | -                              | -                | 750            | 250            |
|                                               | Personnel Expenses                              | -              | -              | 5,588          | 1,262                     | 2,284                          | 3,546            | 3,706          | 3,455          |
|                                               | Operations & Maintenance Expenses               | -              | -              | 89             | 4                         | 64                             | 68               | 120            | 120            |
|                                               | Total Revenues                                  | -              | -              | 1,746          | -                         | 2,700                          | 2,700            | 3,950          | 3,750          |
|                                               | Total Expenses                                  | -              | -              | 5,677          | 1,266                     | 2,348                          | 3,614            | 3,826          | 3,575          |
|                                               | Net Total For 6720 Dogapoolooza                 | -              | -              | (3,931)        | (1,266)                   | 352                            | (914)            | 124            | 175            |
| 6730 Movie Nights                             |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               | Sponsorship & Donation Revenues                 | -              | 7,000          | 2,000          | -                         | 2,250                          | 2,250            | 4,750          | 4,500          |
|                                               | Personnel Expenses                              | -              | -              | 6,246          | 1,597                     | 1,872                          | 3,469            | 3,237          | 2,958          |
|                                               | Operations & Maintenance Expenses               | -              | -              | 2,648          | 1,744                     | -                              | 1,744            | 1,500          | 1,750          |
|                                               | Total Revenues                                  | -              | 7,000          | 2,000          | -                         | 2,250                          | 2,250            | 4,750          | 4,500          |
|                                               | Total Expenses                                  | -              | -              | 8,894          | 3,341                     | 1,872                          | 5,213            | 4,737          | 4,708          |
|                                               | Net Total For 6730 Movie Nights                 | -              | 7,000          | (6,894)        | (3,341)                   | 378                            | (2,963)          | 13             | (208)          |
| 6740 Races/Triathlon                          |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               | Charge for Service Revenues                     | 94,328         | 99,796         | 117,290        | 36,399                    | 81,000                         | 117,399          | 143,750        | 136,000        |
|                                               | Sponsorship & Donation Revenues                 | -              | -              | 6,259          | 1,352                     | 6,000                          | 7,352            | 10,000         | 10,000         |
|                                               | Personnel Expenses                              | -              | -              | 97,599         | 38,976                    | 48,575                         | 87,551           | 84,221         | 76,457         |
|                                               | Operations & Maintenance Expenses               | -              | -              | 82,184         | 22,401                    | 51,100                         | 73,501           | 68,000         | 69,000         |
|                                               | Total Revenues                                  | 94,328         | 99,796         | 123,549        | 37,751                    | 87,000                         | 124,751          | 153,750        | 146,000        |
|                                               | Total Expenses                                  | -              | -              | 179,782        | 61,376                    | 99,675                         | 161,051          | 152,221        | 145,457        |
|                                               | Net Total For 6740 Races/Triathlon              | 94,328         | 99,796         | (56,234)       | (23,626)                  | (12,675)                       | (36,301)         | 1,529          | 543            |
| 6800 Daycare - Aquatics & Fitness             |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               | Charge for Service Revenues                     | 12,888         | 14,827         | 11,129         | 6,769                     | 7,500                          | 14,269           | 15,000         | 18,000         |
|                                               | Personnel Expenses                              | 39,630         | 40,987         | 44,649         | 30,130                    | 33,305                         | 63,435           | 55,231         | 59,833         |
|                                               | Operations & Maintenance Expenses               | 876            | 1,205          | 948            | 1,819                     | 370                            | 2,189            | 2,125          | 2,200          |
|                                               | Total Revenues                                  | 12,888         | 14,827         | 11,129         | 6,769                     | 7,500                          | 14,269           | 15,000         | 18,000         |
|                                               | Total Expenses                                  | 40,506         | 42,192         | 45,597         | 31,949                    | 33,675                         | 65,624           | 57,356         | 62,033         |
|                                               | Net Total For 6800 Daycare - Aquatics & Fitness | (27,618)       | (27,365)       | (34,468)       | (25,180)                  | (26,175)                       | (51,355)         | (42,356)       | (44,033)       |
| Aquatics/Fitness/Events Total Revenues        |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               |                                                 | 2,485,110      | 2,722,874      | 2,973,304      | 1,603,849                 | 1,512,330                      | 3,116,179        | 3,133,200      | 3,232,375      |
| Aquatics/Fitness/Events Total Expenses        |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               |                                                 | 3,010,348      | 2,753,739      | 3,425,085      | 1,485,808                 | 2,127,183                      | 3,613,003        | 3,320,145      | 3,659,427      |
| Aquatics/Fitness/Events Net Surplus/(Deficit) |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               |                                                 | (525,238)      | (30,866)       | (451,781)      | 118,041                   | (614,853)                      | (496,824)        | (186,945)      | (427,052)      |
| Recreation Department                         |                                                 |                |                |                |                           |                                |                  |                |                |
| 7000 Recreation - General                     |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               | Miscellaneous Operating Revenues                | -              | -              | 1,266          | 876                       | 1,000                          | 1,876            | 2,500          | 2,500          |
|                                               | Personnel Expenses                              | 414,487        | 427,446        | 18,956         | 9,777                     | 15,350                         | 25,127           | 25,633         | 38,589         |
|                                               | Operations & Maintenance Expenses               | 157,922        | 178,749        | 79,794         | 25,268                    | 64,093                         | 89,361           | 86,950         | 89,850         |
|                                               | Capital Expenses                                | -              | -              | -              | -                         | -                              | -                | -              | -              |
|                                               | Total Revenues                                  | -              | -              | 1,266          | 876                       | 1,000                          | 1,876            | 2,500          | 2,500          |
|                                               | Total Expenses                                  | 572,408        | 606,195        | 98,750         | 35,044                    | 79,443                         | 114,487          | 112,583        | 128,439        |
|                                               | Net Total For 7000 Recreation - General         | (572,408)      | (606,195)      | (97,484)       | (34,169)                  | (78,443)                       | (112,612)        | (110,083)      | (125,939)      |
| 7110 Team Sports Youth -Jr Jazz               |                                                 |                |                |                |                           |                                |                  |                |                |
|                                               | Charge for Service Revenues                     | 204,516        | 200,842        | 157,718        | 104,555                   | 84,000                         | 188,555          | 186,000        | 194,000        |
|                                               | Sponsorship & Donation Revenues                 | -              | -              | 1,600          | -                         | 1,000                          | 1,000            | 2,000          | 1,000          |
|                                               | Personnel Expenses                              | 29,362         | 51,922         | 118,948        | 65,975                    | 66,350                         | 132,325          | 127,365        | 129,286        |
|                                               | Operations & Maintenance Expenses               | 57,384         | 54,929         | 55,371         | 30,704                    | 28,075                         | 58,779           | 60,125         | 60,150         |
|                                               | Total Revenues                                  | 204,516        | 200,842        | 159,318        | 104,555                   | 85,000                         | 189,555          | 188,000        | 195,000        |
|                                               | Total Expenses                                  | 86,746         | 106,851        | 174,319        | 96,679                    | 94,425                         | 191,104          | 187,490        | 189,436        |
|                                               | Net Total For 7110 Team Sports Youth -Jr Jazz   | 117,769        | 93,991         | (15,001)       | 7,876                     | (9,425)                        | (1,549)          | 510            | 5,564          |

South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department | Sub-department                                       | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget | 2026<br>Budget |
|------------|------------------------------------------------------|----------------|----------------|----------------|---------------------------|--------------------------------|------------------|----------------|----------------|
|            | 7115 Team Sports Youth Jr Jazz                       |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                          | -              | -              | 37,725         | 21,740                    | 10,000                         | 31,740           | 74,000         | 54,300         |
|            | Personnel Expenses                                   | -              | -              | 78,733         | 30,508                    | 24,570                         | 55,078           | 71,921         | 52,501         |
|            | Operations & Maintenance Expenses                    | -              | -              | 6,307          | 968                       | 25                             | 993              | 2,000          | 1,550          |
|            | Total Revenues                                       | -              | -              | 37,725         | 21,740                    | 10,000                         | 31,740           | 74,000         | 54,300         |
|            | Total Expenses                                       | -              | -              | 85,040         | 31,476                    | 24,595                         | 56,071           | 73,921         | 54,051         |
|            | Net Total For 7115 Team Sports Youth Jr Jazz         | -              | -              | (47,315)       | (9,736)                   | (14,595)                       | (24,331)         | 79             | 249            |
|            | 7120 Team Sports Youth - Soccer                      |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                          | 238,158        | 243,902        | 79,783         | 95,765                    | 1,510                          | 97,275           | 85,000         | 99,000         |
|            | Sponsorship & Donation Revenues                      | 19,000         | 18,425         | 14,000         | 12,000                    | (1,500)                        | 10,500           | 15,000         | 10,000         |
|            | Personnel Expenses                                   | -              | -              | 41,307         | 29,184                    | 34,565                         | 63,749           | 60,187         | 66,481         |
|            | Operations & Maintenance Expenses                    | -              | -              | 25,632         | 19,233                    | 12,310                         | 31,543           | 28,250         | 30,625         |
|            | Total Revenues                                       | 257,158        | 262,327        | 93,783         | 107,765                   | 10                             | 107,775          | 100,000        | 109,000        |
|            | Total Expenses                                       | -              | -              | 66,939         | 48,417                    | 46,875                         | 95,292           | 88,437         | 97,106         |
|            | Net Total For 7120 Team Sports Youth - Soccer        | 257,158        | 262,327        | 26,845         | 59,348                    | (46,865)                       | 12,483           | 11,563         | 11,894         |
|            | 7130 Team Sports Youth Flag Football                 |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                          | -              | -              | 80,466         | 100,040                   | (851)                          | 99,189           | 83,000         | 105,000        |
|            | Sponsorship & Donation Revenues                      | -              | -              | -              | -                         | -                              | -                | 2,000          | -              |
|            | Personnel Expenses                                   | -              | -              | 43,459         | 30,432                    | 30,782                         | 61,214           | 53,566         | 61,050         |
|            | Operations & Maintenance Expenses                    | -              | -              | 30,973         | 22,846                    | 15,060                         | 37,906           | 31,030         | 39,040         |
|            | Total Revenues                                       | -              | -              | 80,466         | 100,040                   | (851)                          | 99,189           | 85,000         | 105,000        |
|            | Total Expenses                                       | -              | -              | 74,432         | 53,278                    | 45,842                         | 99,120           | 84,596         | 100,090        |
|            | Net Total For 7130 Team Sports Youth Flag Football   | -              | -              | 6,034          | 46,762                    | (46,693)                       | 69               | 404            | 4,910          |
|            | 7140 Team Sports Youth Spring Baseball               |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                          | -              | -              | 20,076         | 25,149                    | -                              | 25,149           | 23,000         | 25,500         |
|            | Sponsorship & Donation Revenues                      | -              | -              | -              | 2,000                     | -                              | 2,000            | 2,000          | 2,000          |
|            | Merchandise and Concessions Revenues                 | 847            | 1,036          | -              | 769                       | -                              | 769              | 500            | 1,000          |
|            | Personnel Expenses                                   | -              | -              | 17,687         | 15,766                    | 4,465                          | 20,231           | 15,978         | 16,908         |
|            | Operations & Maintenance Expenses                    | 1,354          | -              | 7,300          | 7,569                     | 15                             | 7,584            | 8,715          | 8,525          |
|            | Total Revenues                                       | 847            | 1,036          | 20,076         | 27,918                    | -                              | 27,918           | 25,500         | 28,500         |
|            | Total Expenses                                       | 1,354          | -              | 24,986         | 23,335                    | 4,480                          | 27,815           | 24,693         | 25,433         |
|            | Total For 7140 Team Sports Youth Spring Baseball     | (508)          | 1,036          | (4,910)        | 4,583                     | (4,480)                        | 103              | 807            | 3,067          |
|            | 7150 Team Sports Youth Summer Baseball               |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                          | -              | -              | 11,844         | 13,334                    | 55                             | 13,389           | 13,000         | 14,000         |
|            | Sponsorship & Donation Revenues                      | -              | -              | -              | 3,000                     | -                              | 3,000            | 1,000          | 2,000          |
|            | Merchandise and Concessions Revenues                 | -              | -              | 503            | 809                       | 253                            | 1,062            | 1,000          | 1,200          |
|            | Personnel Expenses                                   | -              | -              | 11,014         | 6,761                     | 5,475                          | 12,236           | 10,094         | 10,962         |
|            | Operations & Maintenance Expenses                    | -              | -              | 3,212          | 4,644                     | 547                            | 5,191            | 4,260          | 5,325          |
|            | Total Revenues                                       | -              | -              | 12,347         | 17,143                    | 308                            | 17,451           | 15,000         | 17,200         |
|            | Total Expenses                                       | -              | -              | 14,226         | 11,405                    | 6,022                          | 17,427           | 14,354         | 16,287         |
|            | Net Total For 7150 Team Sports Youth Summer Baseball | -              | -              | (1,879)        | 5,737                     | (5,714)                        | 23               | 646            | 913            |
|            | 7160 Team Sports Youth Volleyball                    |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                          | -              | -              | 32,852         | 35,213                    | 1,350                          | 36,563           | 35,000         | 38,000         |
|            | Sponsorship & Donation Revenues                      | -              | -              | 3,000          | -                         | 1,500                          | 1,500            | 4,000          | 2,000          |
|            | Personnel Expenses                                   | -              | -              | 23,848         | 14,151                    | 17,027                         | 31,178           | 29,173         | 30,533         |
|            | Operations & Maintenance Expenses                    | -              | -              | 10,050         | 4,298                     | 2,460                          | 6,758            | 9,500          | 6,520          |
|            | Total Revenues                                       | -              | -              | 35,852         | 35,213                    | 2,850                          | 38,063           | 39,000         | 40,000         |
|            | Total Expenses                                       | -              | -              | 33,898         | 18,449                    | 19,487                         | 37,936           | 38,673         | 37,053         |
|            | Net Total For 7160 Team Sports Youth Volleyball      | -              | -              | 1,954          | 16,764                    | (16,637)                       | 127              | 327            | 2,947          |
|            | 7210 Team Sports Adult Men's Basketball              |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                          | -              | -              | 15,468         | 5,718                     | 10,500                         | 16,218           | 33,250         | 26,250         |
|            | Personnel Expenses                                   | -              | -              | 28,075         | 9,885                     | 11,453                         | 21,338           | 30,811         | 23,684         |
|            | Operations & Maintenance Expenses                    | -              | -              | 1,155          | 456                       | 407                            | 863              | 1,525          | 1,025          |
|            | Total Revenues                                       | -              | -              | 15,468         | 5,718                     | 10,500                         | 16,218           | 33,250         | 26,250         |
|            | Total Expenses                                       | -              | -              | 29,230         | 10,342                    | 11,860                         | 22,202           | 32,336         | 24,709         |
|            | Total For 7210 Team Sports Adult Men's Basketball    | -              | -              | (13,762)       | (4,624)                   | (1,360)                        | (5,984)          | 914            | 1,541          |

South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department                                            | Sub-department                    | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget | 2026<br>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                     | -                              | 3,668            | 9,200          | 8,800          |
|                                                       | Personnel Expenses                | -              | -              | 5,461          | 2,291                     | 3,909                          | 6,200            | 6,498          | 5,688          |
|                                                       | Operations & Maintenance Expenses | -              | -              | 2,415          | 931                       | 2,056                          | 2,987            | 2,700          | 3,200          |
|                                                       | Total Revenues                    | -              | -              | 3,486          | 3,668                     | -                              | 3,668            | 9,200          | 8,800          |
|                                                       | Total Expenses                    | -              | -              | 7,876          | 3,223                     | 5,965                          | 9,188            | 9,198          | 8,888          |
| Net Total For 7220 Team Sports Adult Mens Softball    |                                   | -              | -              | (4,390)        | 445                       | (5,965)                        | (5,520)          | 2              | (88)           |
| 7230 Team Sports Adult Coed Softball                  |                                   |                |                |                |                           |                                |                  |                |                |
|                                                       | Charge for Service Revenues       | -              | -              | 4,600          | -                         | -                              | -                | 9,200          | 8,800          |
|                                                       | Personnel Expenses                | -              | -              | 6,588          | 1,392                     | -                              | 1,392            | 6,334          | 5,909          |
|                                                       | Operations & Maintenance Expenses | -              | -              | 2,101          | 503                       | -                              | 503              | 2,850          | 2,750          |
|                                                       | Total Revenues                    | -              | -              | 4,600          | -                         | -                              | -                | 9,200          | 8,800          |
|                                                       | Total Expenses                    | -              | -              | 8,689          | 1,895                     | -                              | 1,895            | 9,184          | 8,659          |
| Net Total For 7230 Team Sports Adult Coed Softball    |                                   | -              | -              | (4,089)        | (1,895)                   | -                              | (1,895)          | 16             | 141            |
| 7240 Team Sports Adult Women Volleyball               |                                   |                |                |                |                           |                                |                  |                |                |
|                                                       | Charge for Service Revenues       | -              | -              | 4,264          | 25                        | -                              | 25               | 11,600         | -              |
|                                                       | Personnel Expenses                | -              | -              | 11,159         | 3,819                     | -                              | 3,819            | 10,896         | -              |
|                                                       | Operations & Maintenance Expenses | -              | -              | 593            | 308                       | -                              | 308              | 600            | -              |
|                                                       | Total Revenues                    | -              | -              | 4,264          | 25                        | -                              | 25               | 11,600         | -              |
|                                                       | Total Expenses                    | -              | -              | 11,752         | 4,126                     | -                              | 4,126            | 11,496         | -              |
| Net Total For 7240 Team Sports Adult Women Volleyball |                                   | -              | -              | (7,488)        | (4,101)                   | -                              | (4,101)          | 104            | -              |
| 7300 Adaptive Sports                                  |                                   |                |                |                |                           |                                |                  |                |                |
|                                                       | Charge for Service Revenues       | 1,596          | 696            | 303            | 600                       | 800                            | 1,400            | 2,000          | 2,000          |
|                                                       | Sponsorship & Donation Revenues   | -              | -              | -              | -                         | -                              | -                | 500            | 500            |
|                                                       | Personnel Expenses                | -              | -              | 2,589          | 1,238                     | 1,542                          | 2,780            | 2,823          | 2,827          |
|                                                       | Operations & Maintenance Expenses | -              | -              | 144            | 3                         | -                              | 3                | 200            | -              |
|                                                       | Total Revenues                    | 1,596          | 696            | 303            | 600                       | 800                            | 1,400            | 2,500          | 2,500          |
|                                                       | Total Expenses                    | -              | -              | 2,732          | 1,242                     | 1,542                          | 2,784            | 3,023          | 2,827          |
| Net Total For 7300 Adaptive Sports                    |                                   | 1,596          | 696            | (2,429)        | (642)                     | (742)                          | (1,384)          | (523)          | (327)          |
| 7410 Pickleball Camp                                  |                                   |                |                |                |                           |                                |                  |                |                |
|                                                       | Charge for Service Revenues       | 32,118         | 33,741         | 9,008          | 15,644                    | 219                            | 15,863           | 13,000         | 16,500         |
|                                                       | Personnel Expenses                | -              | -              | 19,223         | 5,823                     | 10,176                         | 15,999           | 16,241         | 18,099         |
|                                                       | Operations & Maintenance Expenses | -              | -              | 135            | 18                        | 89                             | 107              | 540            | 280            |
|                                                       | Total Revenues                    | 32,118         | 33,741         | 9,008          | 15,644                    | 219                            | 15,863           | 13,000         | 16,500         |
|                                                       | Total Expenses                    | -              | -              | 19,358         | 5,842                     | 10,265                         | 16,107           | 16,781         | 18,379         |
| Net Total For 7410 Pickleball Camp                    |                                   | 32,118         | 33,741         | (10,350)       | 9,802                     | (10,046)                       | (244)            | (3,781)        | (1,879)        |
| 7420 Tennis Camp                                      |                                   |                |                |                |                           |                                |                  |                |                |
|                                                       | Charge for Service Revenues       | -              | -              | 12,478         | 18,936                    | 987                            | 19,923           | 18,000         | 20,000         |
|                                                       | Personnel Expenses                | -              | -              | 24,940         | 8,874                     | 17,234                         | 26,108           | 22,244         | 24,185         |
|                                                       | Operations & Maintenance Expenses | -              | -              | 263            | 17                        | 85                             | 102              | 540            | 300            |
|                                                       | Total Revenues                    | -              | -              | 12,478         | 18,936                    | 987                            | 19,923           | 18,000         | 20,000         |
|                                                       | Total Expenses                    | -              | -              | 25,203         | 8,891                     | 17,319                         | 26,210           | 22,784         | 24,485         |
| Net Total For 7420 Tennis Camp                        |                                   | -              | -              | (12,725)       | 10,045                    | (16,332)                       | (6,287)          | (4,784)        | (4,485)        |

South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department | Sub-department                             | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget | 2026<br>Budget |
|------------|--------------------------------------------|----------------|----------------|----------------|---------------------------|--------------------------------|------------------|----------------|----------------|
|            | 7430 Sports and Fitness Camp               |                |                |                |                           |                                |                  |                |                |
|            | Charge for Service Revenues                | -              | -              | 6,719          | 7,648                     | (84)                           | 7,564            | 10,500         | 9,500          |
|            | Personnel Expenses                         | -              | -              | 15,914         | 5,608                     | 9,002                          | 14,610           | 15,688         | 15,009         |
|            | Operations & Maintenance Expenses          | -              | -              | 252            | 6                         | 10                             | 16               | 330            | 280            |
|            | Total Revenues                             | -              | -              | 6,719          | 7,648                     | (84)                           | 7,564            | 10,500         | 9,500          |
|            | Total Expenses                             | -              | -              | 16,167         | 5,613                     | 9,012                          | 14,625           | 16,018         | 15,289         |
|            | Net Total For 7430 Sports and Fitness Camp | -              | -              | (9,448)        | 2,034                     | (9,096)                        | (7,062)          | (5,518)        | (5,789)        |
|            |                                            |                |                |                |                           |                                |                  |                |                |
|            | Recreation Total Revenues                  | 496,235        | 498,642        | 497,158        | 467,488                   | 110,739                        | 578,227          | 636,250        | 643,850        |
|            |                                            |                |                |                |                           |                                |                  |                |                |
|            | Recreation Total Expenses                  | 660,509        | 713,046        | 694,654        | 359,257                   | 377,132                        | 736,389          | 745,567        | 751,131        |
|            |                                            |                |                |                |                           |                                |                  |                |                |
|            | Recreation Net Surplus/(Deficit)           | (164,275)      | (214,404)      | (197,496)      | 108,230                   | (266,393)                      | (158,163)        | (109,317)      | (107,281)      |

Ice Department

|  |                                                      |           |           |          |           |          |           |           |          |
|--|------------------------------------------------------|-----------|-----------|----------|-----------|----------|-----------|-----------|----------|
|  | 8000 Ice Rink Facility - General Operation           |           |           |          |           |          |           |           |          |
|  | Charge for Service Revenues                          | 294,524   | 317,413   | 345,825  | 177,481   | 189,000  | 366,481   | 364,300   | 379,500  |
|  | Merchandise and Concessions Revenues                 | 79,045    | 406       | 549      | 23        | -        | 23        | 2,500     | -        |
|  | Miscellaneous Operating Revenues                     | 66,274    | 69,860    | 75,864   | 32,428    | 43,700   | 76,128    | 83,500    | 79,750   |
|  | Personnel Expenses                                   | 577,176   | 588,997   | 295,052  | 125,762   | 178,900  | 304,662   | 292,295   | 316,319  |
|  | Operations & Maintenance Expenses                    | 295,403   | 263,952   | 198,907  | 50,545    | 151,750  | 202,295   | 203,000   | 198,500  |
|  | Capital Expenses                                     | -         | -         | -        | 220,704   | -        | 220,704   | 210,000   | 40,000   |
|  | Total Revenues                                       | 439,844   | 387,679   | 422,239  | 209,932   | 232,700  | 442,632   | 450,300   | 459,250  |
|  | Total Expenses                                       | 872,579   | 852,949   | 493,959  | 397,010   | 330,650  | 727,660   | 705,295   | 554,819  |
|  | Total For 8000 Ice Rink Facility - General Operation | (432,735) | (465,270) | (71,720) | (187,078) | (97,950) | (285,028) | (254,995) | (95,569) |
|  |                                                      |           |           |          |           |          |           |           |          |
|  | 8110 Ice Rink Rentals - Hockey                       |           |           |          |           |          |           |           |          |
|  | Charge for Service Revenues                          | 154,785   | 197,333   | 182,037  | 83,387    | 127,000  | 210,387   | 200,000   | 220,000  |
|  | Personnel Expenses                                   | -         | -         | 37,878   | 17,466    | 27,612   | 45,078    | 33,925    | 49,477   |
|  | Operations & Maintenance Expenses                    | -         | -         | 407      | 41        | 15       | 56        | 25        | 125      |
|  | Total Revenues                                       | 154,785   | 197,333   | 182,037  | 83,387    | 127,000  | 210,387   | 200,000   | 220,000  |
|  | Total Expenses                                       | -         | -         | 38,285   | 17,507    | 27,627   | 45,134    | 33,950    | 49,602   |
|  | Net Total For 8110 Ice Rink Rentals - Hockey         | 154,785   | 197,333   | 143,752  | 65,880    | 99,373   | 165,253   | 166,050   | 170,398  |
|  |                                                      |           |           |          |           |          |           |           |          |
|  | 8120 Ice Rink Rentals -Figure Skating                |           |           |          |           |          |           |           |          |
|  | Charge for Service Revenues                          | -         | -         | 12,244   | 5,009     | 12,000   | 17,009    | 20,000    | 20,000   |
|  | Personnel Expenses                                   | -         | -         | 2,244    | 878       | 2,357    | 3,235     | 3,249     | 3,290    |
|  | Operations & Maintenance Expenses                    | -         | -         | 4        | 2         | 8        | 10        | 10        | 10       |
|  | Total Revenues                                       | -         | -         | 12,244   | 5,009     | 12,000   | 17,009    | 20,000    | 20,000   |
|  | Total Expenses                                       | -         | -         | 2,249    | 880       | 2,365    | 3,245     | 3,259     | 3,300    |
|  | Net Total For 8120 Ice Rink Rentals -Figure Skating  | -         | -         | 9,995    | 4,129     | 9,635    | 13,764    | 16,741    | 16,700   |
|  |                                                      |           |           |          |           |          |           |           |          |
|  | 8130 Ice Rink Rentals - Full Rink                    |           |           |          |           |          |           |           |          |
|  | Charge for Service Revenues                          | 3,100     | 3,070     | 2,385    | 2,133     | 1,500    | 3,633     | 4,750     | 5,000    |
|  | Personnel Expenses                                   | -         | -         | 4,378    | 4,929     | (525)    | 4,404     | 4,723     | 4,744    |
|  | Operations & Maintenance Expenses                    | -         | -         | 217      | 4         | 10       | 14        | 25        | 25       |
|  | Total Revenues                                       | 3,100     | 3,070     | 2,385    | 2,133     | 1,500    | 3,633     | 4,750     | 5,000    |
|  | Total Expenses                                       | -         | -         | 4,594    | 4,933     | (515)    | 4,418     | 4,748     | 4,769    |
|  | Net Total For 8130 Ice Rink Rentals - Full Rink      | 3,100     | 3,070     | (2,209)  | (2,800)   | 2,015    | (785)     | 2         | 231      |
|  |                                                      |           |           |          |           |          |           |           |          |
|  | 8135 Ice Rink Rentals - Ice Party Room               |           |           |          |           |          |           |           |          |
|  | Charge for Service Revenues                          | 4,420     | 6,680     | 5,100    | 2,210     | 3,300    | 5,510     | 5,500     | 6,000    |
|  | Personnel Expenses                                   | -         | -         | 1,041    | 489       | 623      | 1,112     | 1,112     | 1,143    |
|  | Operations & Maintenance Expenses                    | -         | -         | 4        | 2         | 10       | 12        | 10        | 20       |
|  | Total Revenues                                       | 4,420     | 6,680     | 5,100    | 2,210     | 3,300    | 5,510     | 5,500     | 6,000    |
|  | Total Expenses                                       | -         | -         | 1,045    | 491       | 633      | 1,124     | 1,122     | 1,163    |
|  | et Total For 8135 Ice Rink Rentals - Ice Party Room  | 4,420     | 6,680     | 4,055    | 1,719     | 2,667    | 4,386     | 4,378     | 4,837    |

# South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department                       | Sub-department                                 | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget | 2026<br>Budget |
|----------------------------------|------------------------------------------------|----------------|----------------|----------------|---------------------------|--------------------------------|------------------|----------------|----------------|
| <b>8200 Learn to Skate</b>       |                                                |                |                |                |                           |                                |                  |                |                |
|                                  | Charge for Service Revenues                    | 59,942         | 58,732         | 45,342         | 28,832                    | 32,000                         | 60,832           | 60,000         | 65,000         |
|                                  | Personnel Expenses                             | -              | -              | 25,334         | 13,425                    | 15,431                         | 28,856           | 26,717         | 33,928         |
|                                  | Operations & Maintenance Expenses              | -              | -              | 1,507          | 565                       | 1,015                          | 1,580            | 1,515          | 1,530          |
|                                  | <b>Total Revenues</b>                          | 59,942         | 58,732         | 45,342         | 28,832                    | 32,000                         | 60,832           | 60,000         | 65,000         |
|                                  | <b>Total Expenses</b>                          | -              | -              | 26,841         | 13,991                    | 16,446                         | 30,437           | 28,232         | 35,458         |
|                                  | <b>Net Total For 8200 Learn to Skate</b>       | 59,942         | 58,732         | 18,501         | 14,841                    | 15,554                         | 30,395           | 31,768         | 29,542         |
| <b>8300 Freestyle Sessions</b>   |                                                |                |                |                |                           |                                |                  |                |                |
|                                  | Charge for Service Revenues                    | 58,928         | 58,265         | 39,792         | 21,045                    | 28,000                         | 49,045           | 52,000         | 53,000         |
|                                  | Personnel Expenses                             | -              | -              | 36,475         | 11,771                    | 20,430                         | 32,201           | 35,575         | 34,503         |
|                                  | Operations & Maintenance Expenses              | -              | -              | 161            | 13                        | 220                            | 233              | 535            | 535            |
|                                  | <b>Total Revenues</b>                          | 58,928         | 58,265         | 39,792         | 21,045                    | 28,000                         | 49,045           | 52,000         | 53,000         |
|                                  | <b>Total Expenses</b>                          | -              | -              | 36,636         | 11,784                    | 20,650                         | 32,434           | 36,110         | 35,038         |
|                                  | <b>Net Total For 8300 Freestyle Sessions</b>   | 58,928         | 58,265         | 3,157          | 9,261                     | 7,350                          | 16,611           | 15,890         | 17,962         |
| <b>8400 Ice Ribbon Facility</b>  |                                                |                |                |                |                           |                                |                  |                |                |
|                                  | Charge for Service Revenues                    | 104,276        | 121,384        | 127,446        | 64,250                    | 78,000                         | 143,943          | 140,000        | 147,500        |
|                                  | Merchandise and Concessions Revenues           | 28             | 5              | -              | -                         | -                              | -                | 250            | -              |
|                                  | Personnel Expenses                             | 34,595         | 36,894         | 78,705         | 40,971                    | 35,184                         | 76,155           | 71,933         | 80,621         |
|                                  | Operations & Maintenance Expenses              | 33,140         | 25,205         | 28,768         | 15,644                    | 14,295                         | 29,939           | 29,000         | 32,840         |
|                                  | <b>Total Revenues</b>                          | 104,304        | 121,388        | 127,446        | 64,250                    | 78,000                         | 143,943          | 140,250        | 147,500        |
|                                  | <b>Total Expenses</b>                          | 67,736         | 62,099         | 107,473        | 56,616                    | 49,479                         | 106,095          | 100,933        | 113,461        |
|                                  | <b>Net Total For 8400 Ice Ribbon Facility</b>  | 36,568         | 59,289         | 19,973         | 7,634                     | 28,521                         | 37,849           | 39,317         | 34,039         |
| <b>8700 Special Events - Ice</b> |                                                |                |                |                |                           |                                |                  |                |                |
|                                  | Charge for Service Revenues                    | 2,298          | 1,969          | -              | -                         | -                              | -                | -              | -              |
|                                  | Sponsorship & Donation Revenues                | -              | -              | -              | -                         | 5,000                          | 5,000            | 5,000          | 10,000         |
|                                  | Personnel Expenses                             | -              | -              | 698            | -                         | -                              | -                | -              | -              |
|                                  | Operations & Maintenance Expenses              | 399            | 7              | -              | -                         | -                              | -                | -              | -              |
|                                  | <b>Total Revenues</b>                          | 2,298          | 1,969          | -              | -                         | 5,000                          | 5,000            | 5,000          | 10,000         |
|                                  | <b>Total Expenses</b>                          | 399            | 7              | 698            | -                         | -                              | -                | -              | -              |
|                                  | <b>Net Total For 8700 Special Events - Ice</b> | 1,898          | 1,963          | (698)          | -                         | 5,000                          | 5,000            | 5,000          | 10,000         |
| <b>8800 Daycare-Ice</b>          |                                                |                |                |                |                           |                                |                  |                |                |
|                                  | Charge for Service Revenues                    | -              | -              | 1,964          | 1,194                     | 1,200                          | 2,394            | 2,500          | 3,500          |
|                                  | Personnel Expenses                             | -              | -              | 5,931          | 4,424                     | 4,640                          | 9,064            | 7,596          | 8,687          |
|                                  | Operations & Maintenance Expenses              | -              | -              | 254            | 370                       | -                              | 370              | 375            | 400            |
|                                  | <b>Total Revenues</b>                          | -              | -              | 1,964          | 1,194                     | 1,200                          | 2,394            | 2,500          | 3,500          |
|                                  | <b>Total Expenses</b>                          | -              | -              | 6,184          | 4,793                     | 4,640                          | 9,433            | 7,971          | 9,087          |
|                                  | <b>Net Total For 8800 Daycare-Ice</b>          | -              | -              | (4,221)        | (3,599)                   | (3,440)                        | (7,039)          | (5,471)        | (5,587)        |
|                                  | <b>Ice Total Revenues</b>                      | 827,619        | 835,116        | 838,549        | 417,991                   | 520,700                        | 940,385          | 940,300        | 989,250        |
|                                  | <b>Ice Total Expenses</b>                      | 940,713        | 915,055        | 717,964        | 508,004                   | 451,975                        | 959,979          | 921,620        | 806,697        |
|                                  | <b>Ice Net Surplus/(Deficit)</b>               | (113,094)      | (79,939)       | 120,585        | (90,013)                  | 68,725                         | (19,594)         | 18,680         | 182,553        |

# South Davis Recreation District 2026 Budget - Sub-Department Summary

| Department                                                                            | Sub-department                    | 2022<br>Actual     | 2023<br>Actual   | 2024<br>Actual   | 2025 Six-<br>Month Actual | 2025 Six-<br>Month<br>Estimate | 2025<br>Estimate | 2025<br>Budget   | 2026<br>Budget     |
|---------------------------------------------------------------------------------------|-----------------------------------|--------------------|------------------|------------------|---------------------------|--------------------------------|------------------|------------------|--------------------|
| <b>General Operations - Maintenance, Debt, Tax, &amp; Non-program Revenue/Expense</b> |                                   |                    |                  |                  |                           |                                |                  |                  |                    |
| <b>9000 General Operating</b>                                                         |                                   |                    |                  |                  |                           |                                |                  |                  |                    |
|                                                                                       | Property Tax Revenues             | 1,159,038          | 1,185,678        | 1,839,164        | 108,811                   | 1,773,000                      | 1,881,811        | 1,829,786        | 1,952,386          |
|                                                                                       | Charge for Service Revenues       | 21,045             | 30,077           | 32,101           | 9,801                     | 20,000                         | 29,801           | 25,000           | 31,000             |
|                                                                                       | Miscellaneous Revenues            | 123,872            | 290,057          | 271,906          | 122,715                   | 130,000                        | 252,715          | 217,000          | 224,000            |
|                                                                                       | Personnel Expenses                | -                  | -                | 183,718          | 94,347                    | 117,125                        | 211,472          | 215,893          | 218,434            |
|                                                                                       | Operations & Maintenance Expenses | 1,540,173          | 1,706,325        | 1,874,841        | 621,645                   | 1,230,550                      | 1,852,195        | 1,123,600        | 1,173,150          |
|                                                                                       | Capital Expenses                  | 764,782            | (36,340)         | 80,247           | 9,697                     | 157,000                        | 166,697          | 188,000          | 95,000             |
|                                                                                       | <b>Total Revenues</b>             | <b>1,303,955</b>   | <b>1,505,811</b> | <b>2,143,172</b> | <b>241,327</b>            | <b>1,923,000</b>               | <b>2,164,327</b> | <b>2,071,786</b> | <b>2,207,386</b>   |
|                                                                                       | <b>Total Expenses</b>             | <b>2,304,955</b>   | <b>1,669,985</b> | <b>2,138,806</b> | <b>725,689</b>            | <b>1,504,675</b>               | <b>2,230,364</b> | <b>1,527,493</b> | <b>1,486,584</b>   |
| <b>Net Total For 9000 General Operating</b>                                           |                                   | <b>(1,001,000)</b> | <b>(164,174)</b> | <b>4,366</b>     | <b>(484,362)</b>          | <b>418,325</b>                 | <b>(66,037)</b>  | <b>544,293</b>   | <b>720,802</b>     |
| <b>9100 Debt Service</b>                                                              |                                   |                    |                  |                  |                           |                                |                  |                  |                    |
|                                                                                       | Property Tax Revenues             | 1,142,895          | 1,105,746        | 1,244,810        | 69,307                    | 1,173,000                      | 1,242,307        | 1,247,791        | -                  |
|                                                                                       | Operations & Maintenance Expenses | 425                | 500              | 500              | 550                       | -                              | 550              | 500              | 500                |
|                                                                                       | Debt Service Expenses             | 151,517            | 95,017           | 94,214           | (25,292)                  | 91,509                         | 66,217           | 1,256,217        | 1,270,000          |
|                                                                                       | <b>Total Revenues</b>             | <b>1,142,895</b>   | <b>1,105,746</b> | <b>1,244,810</b> | <b>69,307</b>             | <b>1,173,000</b>               | <b>1,242,307</b> | <b>1,247,791</b> | <b>-</b>           |
|                                                                                       | <b>Total Expenses</b>             | <b>151,942</b>     | <b>95,517</b>    | <b>94,714</b>    | <b>(24,742)</b>           | <b>91,509</b>                  | <b>66,767</b>    | <b>1,256,717</b> | <b>1,270,500</b>   |
| <b>Net Total For 9100 Debt Service</b>                                                |                                   | <b>990,953</b>     | <b>1,010,230</b> | <b>1,150,096</b> | <b>94,049</b>             | <b>1,081,491</b>               | <b>1,175,540</b> | <b>(8,926)</b>   | <b>(1,270,500)</b> |
| <b>9200 Maintenance</b>                                                               |                                   |                    |                  |                  |                           |                                |                  |                  |                    |
|                                                                                       | Personnel Expenses                | 261,229            | 279,630          | 106,331          | 48,731                    | 60,758                         | 109,489          | 108,047          | 113,061            |
|                                                                                       | Operations & Maintenance Expenses | 120,836            | 119,412          | 19,903           | 7,870                     | 12,600                         | 20,470           | 22,400           | 23,050             |
|                                                                                       | Capital Expenses                  | -                  | -                | -                | -                         | -                              | -                | -                | -                  |
|                                                                                       | <b>Total Revenues</b>             | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>                  | <b>-</b>                       | <b>-</b>         | <b>-</b>         | <b>-</b>           |
|                                                                                       | <b>Total Expenses</b>             | <b>382,065</b>     | <b>399,043</b>   | <b>126,234</b>   | <b>56,600</b>             | <b>73,358</b>                  | <b>129,958</b>   | <b>130,447</b>   | <b>136,111</b>     |
| <b>Net Total For 9200 Maintenance</b>                                                 |                                   | <b>(382,065)</b>   | <b>(399,043)</b> | <b>(126,234)</b> | <b>(56,600)</b>           | <b>(73,358)</b>                | <b>(129,958)</b> | <b>(130,447)</b> | <b>(136,111)</b>   |
| <b>General Operations Total Revenues</b>                                              |                                   | <b>2,446,850</b>   | <b>2,611,558</b> | <b>3,387,983</b> | <b>310,633</b>            | <b>3,096,000</b>               | <b>3,406,633</b> | <b>3,319,577</b> | <b>2,207,386</b>   |
| <b>General Operations Total Expenses</b>                                              |                                   | <b>2,838,962</b>   | <b>2,164,544</b> | <b>2,359,755</b> | <b>757,547</b>            | <b>1,669,542</b>               | <b>2,427,089</b> | <b>2,914,657</b> | <b>2,893,195</b>   |
| <b>General Operations Net Surplus/(Deficit)</b>                                       |                                   | <b>(392,112)</b>   | <b>447,014</b>   | <b>1,028,227</b> | <b>(446,914)</b>          | <b>1,426,458</b>               | <b>979,544</b>   | <b>404,920</b>   | <b>(685,809)</b>   |
| <b>Grand Totals</b>                                                                   |                                   |                    |                  |                  |                           |                                |                  |                  |                    |
| <b>Grand Total Revenues</b>                                                           |                                   | <b>6,255,813</b>   | <b>6,668,189</b> | <b>7,696,993</b> | <b>2,799,961</b>          | <b>5,239,769</b>               | <b>8,041,424</b> | <b>8,029,327</b> | <b>7,072,861</b>   |
| <b>Grand Total Expenses</b>                                                           |                                   | <b>7,450,532</b>   | <b>6,546,384</b> | <b>7,197,458</b> | <b>3,110,617</b>          | <b>4,625,832</b>               | <b>7,736,461</b> | <b>7,901,989</b> | <b>8,110,450</b>   |
| <b>Net Surplus or (Deficit) - Addition or (Use) of Reserves</b>                       |                                   | <b>(1,194,719)</b> | <b>121,805</b>   | <b>499,535</b>   | <b>(310,656)</b>          | <b>613,937</b>                 | <b>304,963</b>   | <b>127,338</b>   | <b>(1,037,589)</b> |

# 10 Year Capital Improvement Plan

| 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | Combined<br>Total |
|------|------|------|------|------|------|------|------|------|------|-------------------|
|------|------|------|------|------|------|------|------|------|------|-------------------|

## 472100 Building

|                                 |        |        |         |  |        |        |  |         |  |         |
|---------------------------------|--------|--------|---------|--|--------|--------|--|---------|--|---------|
| Aquatic Hall and Party Flooring |        |        |         |  |        |        |  | 120,000 |  | 120,000 |
| Aquatic Acoustic Paneling       |        |        | 110,000 |  |        |        |  |         |  | 110,000 |
| Replace Leisure Bridge Railing  |        | 35,000 |         |  |        |        |  |         |  | 35,000  |
| Axcess and Egress Equip         |        |        |         |  |        |        |  |         |  | 0       |
| New Entrance and Exit           |        |        |         |  |        |        |  |         |  | 0       |
| Roof Membrane Replacement       |        |        | 800,000 |  |        |        |  |         |  | 800,000 |
| Paint Lap Pool Ceiling          |        |        | 225,000 |  |        |        |  |         |  | 225,000 |
| Lap Pool Roof Soffit            |        |        | 60,000  |  |        |        |  |         |  | 60,000  |
| Rubber Flooding - Ice Arena     |        |        |         |  |        |        |  |         |  | 0       |
| Slurry Seal Parking Lot         |        |        |         |  |        | 50,000 |  |         |  | 50,000  |
| Retile Showers/Restrooms        |        |        |         |  |        |        |  |         |  | 0       |
| Upgrade Locker Room             | 15,000 |        |         |  |        |        |  |         |  | 15,000  |
| Changes to Locker Rooms         |        |        |         |  |        |        |  |         |  | 0       |
| Fitness Flooring                | 75,000 |        |         |  |        |        |  |         |  | 75,000  |
| Track Resurfacing               |        |        | 90,000  |  |        |        |  |         |  | 90,000  |
| Replace floor (Lobby)           |        | 30,000 |         |  |        |        |  |         |  | 30,000  |
| Repaint Interior/Exterior       |        | 75,000 |         |  |        |        |  |         |  | 75,000  |
| Restain Exterior Block          |        |        |         |  | 30,000 |        |  |         |  | 30,000  |
| Replace Interior Wall Graphics  |        |        |         |  |        |        |  |         |  | 0       |
| Renovate Lobby Millwork         |        |        |         |  |        |        |  |         |  | 0       |
| Security CamReplace/Upgrade     |        | 40,000 |         |  |        |        |  |         |  | 40,000  |
| Facility Screens Replacement    |        |        |         |  |        |        |  |         |  | 0       |
| Ice Gate and Turnstile          |        |        |         |  |        |        |  |         |  | 0       |
| Dasherboard - Ice Arena         |        |        |         |  |        |        |  |         |  | 0       |

**1,755,000**

## 473100 Improvements other than building

|                           |  |         |        |        |  |        |  |        |  |         |
|---------------------------|--|---------|--------|--------|--|--------|--|--------|--|---------|
| Slide Replacement/ Repair |  |         |        | 50,000 |  |        |  |        |  | 50,000  |
| Aquatic Play Feature      |  |         |        |        |  |        |  |        |  | 0       |
| Replaster Outdoor Pool    |  |         |        |        |  | 75,000 |  |        |  | 75,000  |
| Replaster Hot Tub         |  |         | 10,000 |        |  |        |  | 10,000 |  | 20,000  |
| Outdoor Shade Structures  |  | 50,000  |        |        |  |        |  |        |  | 50,000  |
| Overlay Parking Lot       |  | 250,000 |        |        |  |        |  |        |  | 250,000 |

**445,000**

## 474100 Office Furniture & Equipment

|               |       |  |  |        |  |  |  |  |  |        |
|---------------|-------|--|--|--------|--|--|--|--|--|--------|
| Furniture     | 5,000 |  |  |        |  |  |  |  |  | 5,000  |
| Copier        |       |  |  | 20,000 |  |  |  |  |  | 20,000 |
| Color Plotter |       |  |  |        |  |  |  |  |  | 0      |

**25,000**

## 474500 Machinery & Equipment

|                                   |         |         |        |         |  |  |         |  |  |         |
|-----------------------------------|---------|---------|--------|---------|--|--|---------|--|--|---------|
| Compressors - Ice Rink/Ribbon     | 10,000  | 55,000  |        |         |  |  |         |  |  | 65,000  |
| UV Filter System                  |         |         | 40,000 |         |  |  |         |  |  | 40,000  |
| Water Heater - Ice Rink           | 30,000  |         |        |         |  |  |         |  |  | 30,000  |
| Pool filter system                | 315,000 |         |        |         |  |  |         |  |  | 315,000 |
| Hot Water Boiler                  |         |         |        |         |  |  |         |  |  | 0       |
| Pool Boilers                      | 65,000  | 65,000  |        |         |  |  |         |  |  | 130,000 |
| Replace Roof Top Units - 5        |         | 100,000 |        | 100,000 |  |  | 100,000 |  |  | 300,000 |
| Replace Leisure Pool Air Handlers |         |         |        |         |  |  |         |  |  | 0       |
| Storage Sheds                     |         |         |        |         |  |  |         |  |  | 0       |
| Zamboni                           |         |         |        | 175,000 |  |  |         |  |  | 175,000 |

**1,055,000**

**474550 Recreation Equipment**

|                              |         |         |         |         |         |         |         |         |         |         |         |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Lane Lines                   |         | 20,000  |         |         |         |         |         |         |         |         | 20,000  |
| Replace Water Play Features  |         |         |         |         |         |         |         |         |         |         | 0       |
| Natatorium Sound System      |         |         | 50,000  |         |         |         |         |         |         |         | 50,000  |
| Cardio - Bikes               |         |         |         | 200,000 |         |         |         |         | 200,000 |         | 400,000 |
| Cardio - Ellipticals         |         | 170,000 |         |         |         |         | 175,000 |         |         |         | 345,000 |
| Cardio - Treadmills          |         |         |         |         | 200,000 |         |         |         |         | 200,000 | 400,000 |
| Cardio - Other               |         |         | 100,000 |         |         |         |         | 100,000 |         |         | 200,000 |
| Weight machines - cable      | 100,000 |         |         |         |         | 150,000 |         |         |         |         | 250,000 |
| TRX Equipment/Free Weights   | 50,000  |         |         |         |         |         |         |         |         |         | 50,000  |
| Trailer                      |         |         |         |         |         |         |         |         |         |         | 0       |
| Scoreboard - Hockey          |         | 20,000  |         |         |         |         |         |         |         |         | 20,000  |
| Starting Blocks for Lap Pool |         |         |         |         |         |         |         |         |         |         | 0       |
| ADA Access Ramp for Leisure  |         |         |         |         |         |         |         |         |         |         | 0       |
| Diving Board Stands          |         |         |         | 36,000  |         |         |         |         |         |         | 36,000  |
| Diving Boards                |         |         |         |         |         |         | 20,000  |         |         |         | 20,000  |

**1,791,000**

**474600 Automobiles**

|                        |  |        |  |  |  |  |  |  |  |  |        |
|------------------------|--|--------|--|--|--|--|--|--|--|--|--------|
| Maintenance Truck      |  | 50,000 |  |  |  |  |  |  |  |  | 50,000 |
| Facility Staff Vehicle |  |        |  |  |  |  |  |  |  |  | 0      |

**50,000**

**TOTALS                    665,000      910,000      725,000      1,046,000      545,000      180,000      320,000      200,000      330,000      200,000      5,121,000**