

SOUTH DAVIS RECREATION DISTRICT
Operating and Capital Budget (Calendar Year 2019)

As of: December 21, 2018

<u>Account Number</u>	<u>Account Description</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Nine Month Actual</u>	<u>2018 Three Month Estimate</u>	<u>2018 Budget Estimate</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>
REVENUES								
SWIMMING POOL REVENUE								
563000	347225							
		9,350	6,727	2,250	750	3,000	9,000	10,000
564100	347210	566,735	546,172	471,633	129,680	601,313	618,000	620,000
564100	347215	685,523	694,812	532,384	182,642	715,026	721,000	725,000
564100	347217	579,906	609,494	484,164	163,241	647,405	640,000	664,300
564100	347218	17,059	20,070	13,045	4,031	17,075	19,000	19,000
564100	347220	9,367	9,468	1,097	8,500	9,597	9,000	9,000
564100	347221	88,549	94,112	60,727	40,296	101,023	95,000	119,000
564100	347250	740	1,260	884	500	1,384	2,500	2,500
564100	347260	259,026	243,929	227,263	36,015	263,278	250,000	265,000
564100	347262	22,021	22,621	24,019	2,864	26,883	25,000	28,000
564100	347265	66,156	83,452	72,360	26,402	98,762	80,000	95,000
564100	347280	104,085	109,917	91,303	29,800	121,103	130,000	125,000
564100	347281	40,646	57,193	49,403	11,597	61,000	56,000	62,000
564100	347282	-	-	26,356	10,500	36,856	45,000	45,000
564100	347290	19,685	19,929	13,607	4,388	17,994	20,000	20,000
564200	347271	49,900	45,550	50,075	13,610	63,685	45,000	55,000
564200	347275	23,148	21,243	14,644	4,715	19,359	10,000	20,000
564200	347276	21,464	23,182	15,667	5,246	20,913	20,000	24,000
564300	347240	16,562	15,459	16,561	-	16,561	16,000	25,000
564300	347241	12,295	11,910	8,865	1,121	9,986	13,000	12,000
	Sub-Total Pools	2,592,216	2,636,499	2,176,305	675,896	2,852,201	2,823,500	2,944,800
RECREATION REVENUE								
563000	347425	-	15,417	15,000	-	15,000	15,000	15,000
564100	347460	14,661	14,684	19,462	-	19,462	17,000	20,000
564100	347480	157,457	181,485	172,996	5,512	178,508	180,000	189,500
564100	347481	165,293	160,640	90,153	67,500	157,653	185,000	180,000
564200	347470	12,092	12,905	14,109	3,500	17,609	13,000	17,000
564300	347440	1,191	1,126	826	-	826	1,400	1,000
564300	347450	1,027	1,935	1,701	400	2,101	1,500	2,000
	Sub-Total Recreation	351,721	388,192	314,246	76,912	391,158	412,900	424,500
ICE RINK REVENUE								
563000	347825	-	-	-	-	-	-	-
564100	347810	95,507	88,455	53,874	40,000	93,874	97,000	85,000
564100	347811							40,000
564100	347815	120,975	122,614	93,955	31,290	125,245	133,000	133,000
564100	347817	102,337	107,558	85,444	28,479	113,923	116,000	116,000
564100	347820	1,516	1,496	-	1,500	1,500	2,500	1,500
564100	347830	3,763	3,602	5,380	2,100	7,480	4,000	7,000
564100	347860	36,635	40,457	28,594	9,000	37,594	46,000	42,000
564200	347871	126,725	120,212	53,026	66,000	119,026	120,000	120,000
564200	347872	34,871	33,007	21,264	12,000	33,264	36,000	36,000
564200	347874	42,123	45,583	33,090	12,000	45,090	42,000	58,000
564200	347875	1,790	533	1,526	500	2,026	3,000	2,500
564200	347876	7,761	8,304	5,068	1,500	6,568	7,000	7,000
564200	347877							30,000
564300	347840	90,732	87,373	70,708	23,500	94,208	96,000	100,000
564300	347841	3,278	1,693	1,638	500	2,138	2,500	3,500
	Sub-Total Ice Rink	668,010	660,887	453,568	228,369	681,937	705,000	781,500
	TOTAL OPERATING REVENUE	3,611,947	3,685,578	2,944,119	981,177	3,925,296	3,941,400	4,150,800

OTHER REVENUES

561000	311000	General Property Taxes	831,425	827,834	127,653	745,947	873,600	800,000	850,000
561000	311010	Genl Prop Taxes-Debt Srvc	1,362,583	1,327,114	207,620	1,210,565	1,418,185	1,301,150	1,299,650
561000	311020	Property Tax Increment - RDA	107,502	105,714	-	-	-	110,000	110,000
561000	312000	Prior Yrs Taxes-Delinquent	(12,254)	50,885	136,972	(28,827)	108,145	110,000	110,000
561000	315000	Fees-In-Lieu Of Prop Tax	151,639	142,141	93,330	44,852	138,182	145,000	135,000
562000	369000	Sundry Revenues	24,260	16,084	12,015	-	12,015	14,000	-
562100	361000	Interest Earnings	64,197	112,171	140,541	52,500	193,041	108,000	200,000
562100	361010	Interest Earnings -	-	-	3,303	-	3,303	-	-
562200	364000	Gain on Fixed Asset Sales	9,555	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE			2,538,907	2,581,943	721,434	2,025,037	2,746,471	2,588,150	2,704,650
TOTAL REVENUES			6,150,855	6,267,521	3,665,553	3,006,214	6,671,766	6,529,550	6,855,450

EXPENSES

SWIMMING POOLS

PERSONNEL SERVICES:

565610	411000	Salaries - Perm Employees	218,818	218,549	154,685	64,275	218,960	225,285	281,000
565610	412000	Salaries - Temporary & Part-time	-	66	165	(165)	0	-	-
565610	412010	Lifeguards/Swim Instrtcr	547,220	558,729	425,292	175,998	601,290	618,905	615,000
565610	412020	Program Directors	56,753	56,090	41,253	17,672	58,925	60,000	75,000
565610	412030	Aerobics/Wt Trainers	139,279	140,605	105,688	42,719	148,406	150,000	162,000
565610	412040	Cashiers-Snack Bar-Poolsd	2,761	180	-	-	-	-	-
565610	412050	Cashier-Front Desk	145,499	146,245	110,883	43,276	154,158	165,000	187,000
565610	412080	Swim Team Coaches	65,296	70,086	48,761	19,751	68,512	72,000	88,000
565610	412090	Daycare Staff	39,385	38,856	27,902	11,918	39,820	42,000	46,000
565610	412100	Persnl Trainer Shared Rev	45,724	57,672	47,347	21,194	68,540	60,000	70,000
565610	412110	Priv Swim Lsn Instructor	13,090	13,122	13,126	2,991	16,117	15,000	17,000
565610	413010	Fica Taxes	96,663	98,709	74,110	26,834	100,944	105,600	119,000
565610	413020	Employee Medical Ins	48,285	43,012	21,859	7,830	29,689	49,000	101,000
565610	413030	Employee Life Ins	1,387	1,288	930	340	1,269	1,420	1,900
565610	413040	State Retirement & 401(a)	33,157	47,950	28,630	17,210	45,840	43,360	56,300
565610	413060	Unemployment Reimb	263	-	-	-	-	-	-
565610	413100	Workers Comp Insurance	10,564	9,939	9,769	3,256	13,025	24,825	28,000
565610	425300	Vehicle Allowance	1,810	1,805	1,276	525	1,801	2,400	5,400
565610	462180	Accrued Comp Time Exp	(874)	1,143	-	1,143	1,143	200	200
565610	462190	Accrued Sick Leave Exp	1,362	576	-	576	576	1,000	1,000
565610	462200	Accrued Vacation Expense	2,036	2,503	-	2,503	2,503	2,000	2,000
TOTAL PERSONNEL SERVICES			1,468,478	1,507,124	1,111,675	459,845	1,571,519	1,637,995	1,855,800

OPERATIONS AND MAINTENANCE:

565610	421000	Books Subscriptions & Membrshp	18,481	21,967	12,147	9,500	21,647	25,000	25,000
565610	422000	Public Notices	23,539	20,517	13,960	9,000	22,960	23,000	24,000
565610	423000	Travel & Training	7,941	5,840	1,779	7,000	8,779	10,000	10,000
565610	424000	Office Supplies	10,513	10,007	6,330	4,429	10,759	9,500	12,000
565610	425000	Equip Supplies & Maint	17,570	16,288	7,056	24,771	31,827	30,000	30,000
565610	426000	Bldg & Grnd Suppl & Maint	212,182	203,775	153,527	65,624	219,151	235,000	100,000
565610	426500	GrndsMaint/Mowing/SnowRmv	2,862	4,430	3,246	1,060	4,306	4,500	-
565610	427000	Utilities	268,569	276,980	182,443	85,000	267,443	292,500	-
565610	428000	Telephone Expense	1,527	1,635	959	641	1,600	2,000	2,000
565610	431040	Bank Account Fees (70%)	-	6,060	4,407	1,313	5,719	6,500	6,500
565610	431050	Credit Card Merchant Fees	46,072	49,065	42,366	11,927	54,293	50,000	60,000
565610	431100	Legal And Auditing Fees	8,555	9,564	11,005	2,965	13,970	10,000	12,000
565610	431500	Acctg & Payroll Services	46,682	50,373	51,841	12,743	64,584	51,841	53,915
565610	434000	Janitorial Services	77,069	77,005	57,802	22,198	80,000	80,000	-
565610	445200	Lifeguard Uniforms	9,610	9,944	1,299	8,500	9,799	8,500	12,000
565610	448000	Operating Supplies	47,397	44,564	21,915	29,242	51,157	60,000	64,000
565610	448200	Water Polo Program Expenses	36,501	42,771	41,855	6,359	48,214	50,000	50,000
565610	448210	Swim Team Program Expenses	-	-	20,917	7,305	28,222	40,000	40,000
565610	448240	Items Purchasd for Resale	6,500	9,146	4,015	2,900	6,915	10,000	9,000
565610	448250	Snack Bar Supplies	12,652	12,045	11,641	-	11,641	13,000	18,000
565610	448300	Party Room Supplies	5,020	5,137	3,052	1,679	4,731	5,000	5,000

565610	448400	Day Care Supplies	1,142	888	558	793	1,351	1,500	1,500
565610	448700	Special Events Supplies	75,010	61,311	32,391	35,473	67,864	77,000	78,000
565610	451100	Insurance & Surety Bonds	51,204	51,951	53,076	606	53,682	54,000	54,000
565610	452300	Uncollectible Accounts	90	-	-	-	-	-	0
565610	453600	Loss on Deletion of Fixed Assets	-	-	-	-	-	-	0
565610	461000	Miscellaneous Expense	1,374	3,896	828	2,517	3,345	4,000	5,500
565610	463000	Cash Over Or Short	(180)	(202)	(108)	12	(96)	-	0
565610	492300	Contr To Repair Reserve	-	-	-	135,388	135,388	135,388	135,388
TOTAL OPERATIONS AND MAINTENANCE			987,883	994,955	740,306	488,944	1,229,250	1,288,229	807,803
TOTAL SWIMMING POOLS			2,456,361	2,502,079	1,851,980	948,789	2,800,769	2,926,224	2,663,603

RECREATION

PERSONNEL SERVICES:									
565630	411000	Salaries - Perm Employees	86,339	89,750	85,920	37,500	123,420	131,850	137,000
565630	412000	Salaries-Temp & Part-Time	127,644	121,637	88,280	40,000	128,280	140,000	203,000
565630	413010	Fica Taxes	16,235	16,043	13,210	6,000	19,210	21,562	26,400
565630	413020	Employee Medical Ins	26,203	27,179	20,631	8,760	29,391	46,542	45,600
565630	413030	Employee Life Ins	518	536	522	174	696	850	915
565630	413040	State Retirement & 401(a)	12,452	19,593	15,297	6,500	21,797	25,370	27,608
565630	413060	Unemployment Reimb	-	-	-	-	-	500	500
565630	413100	Workers Comp Insurance	1,704	1,706	1,751	1,000	2,751	5,050	6,200
565630	425300	Vehicle Allowance	1,086	1,083	766	500	1,266	1,800	1,800
565630	462180	Accrued Comp Time Exp	410	(133)	-	100	100	100	100
565630	462190	Accrued Sick Leave Exp	810	690	-	600	600	600	1,000
565630	462200	Accrued Vacation Expense	1,979	1,881	-	1,600	1,600	1,600	2,000
TOTAL PERSONNEL SERVICES			275,381	279,964	226,377	102,734	329,111	375,824	452,123
OPERATIONS AND MAINTENANCE:									
565630	421000	Books, Subscr & Mmbrshp	475	520	514	100	614	700	700
565630	422000	Public Notices	2,929	3,085	2,545	500	3,045	4,000	4,000
565630	423000	Travel & Training	518	1,332	910	130	1,040	1,300	2,000
565630	424000	Office Supplies	1,590	1,767	1,477	100	1,577	1,500	1,600
565630	425000	Equip Supplies & Maint	-	356	-	-	-	200	3,500
565630	426050	Field Prep & Util-By City	3,804	3,000	2,375	-	2,375	5,000	3,000
565630	427000	Utilities	43,620	46,178	30,103	12,000	42,103	47,000	-
565630	428000	Telephone Expense	460	525	346	115	461	600	600
565630	431000	Profess & Tech Services	52,031	45,385	35,960	9,000	44,960	68,000	-
565630	431040	Bank Account Fees (10%)	-	866	630	200	830	900	900
565630	431050	Credit Card Merchant Fees	6,582	7,009	6,052	2,000	8,052	7,000	8,200
565630	431500	Acctg & Payroll Services	23,344	23,171	8,640	2,880	11,520	25,922	26,597
565630	434000	Janitorial Services	12,845	12,834	9,634	3,200	12,834	13,000	-
565630	448000	Operating Supplies	57,374	71,952	59,512	2,500	62,012	63,000	61,000
565630	448100	Jr. Jazz Program Expenses	43,589	50,433	28,753	21,680	50,433	45,500	62,000
565630	448250	Snack Bar Supply-Zesiger	1,131	1,039	250	-	250	1,200	500
565630	461000	Miscellaneous Expense	2,945	1,642	526	500	1,026	2,500	4,500
TOTAL OPERATIONS AND MAINTENANCE			253,236	271,096	188,225	54,905	243,130	287,322	179,097
TOTAL RECREATION			528,617	551,060	414,603	157,639	572,242	663,146	631,220

ICE RINK

PERSONNEL SERVICES:									
565650	411000	Salaries - Perm Employees	170,591	175,287	146,244	47,000	193,244	187,800	171,000
565650	412000	Salaries-Temp & Part-Time	198,854	200,450	145,264	60,000	205,264	208,000	220,000
565650	412120	Salaries-Temp & Part-Time-Ice Ribbon	-	-	-	-	-	-	15,000
565650	412200	Board Member Compensation	-	-	-	-	-	-	15,000
565650	413010	Fica Taxes	28,296	28,717	22,322	7,440	29,762	31,000	32,300
565650	413020	Employee Medical Ins	41,015	42,621	33,470	11,154	44,624	46,200	52,950
565650	413030	Employee Life Ins	993	1,019	717	350	1,067	1,150	1,150
565650	413040	State Retirement & 401(a)	17,531	31,315	22,019	7,338	29,357	34,661	33,955
565650	413060	Unemployment Reimb	-	-	-	-	-	100	100
565650	413100	Workers Comp Insurance	2,956	2,917	2,974	990	3,964	7,100	7,500
565650	425300	Vehicle Allowance	6,033	6,017	4,456	1,500	5,956	6,000	6,000

565650	462180	Accrued Comp Time Exp	167	(171)	-	171	171	250	250
565650	462190	Accrued Sick Leave Exp	709	736	-	736	736	750	1,000
565650	462200	Accrued Vacation Expense	3,018	(695)	-	700	700	800	2,000
TOTAL PERSONNEL SERVICES			470,164	488,212	377,465	137,379	514,844	523,811	558,205

OPERATIONS AND MAINTENANCE:

565650	421000	Books, Subscr & Mmbrshp	3,200	2,858	2,286	500	2,786	3,000	3,000
565650	422000	Public Notices	8,516	7,013	6,022	2,000	8,022	9,000	9,000
565650	423000	Travel & Training	468	498	240	-	240	1,000	1,000
565650	424000	Office Supplies	3,681	3,992	2,593	500	3,093	4,000	4,000
565650	425000	Equip Supplies & Maint	2,612	8,567	1,906	1,500	3,406	10,000	9,000
565650	425010	Equip Supplies & Maint-Ice Ribbon							1,000
565650	426000	Bldg Supplies & Maint	36,929	36,401	50,424	15,000	65,424	35,000	14,000
565650	426010	Bldg Supplies & Maint-Ice Ribbon							1,000
565650	426500	GrndsMaint/Mowing/SnowRmv	2,861	4,430	3,246	1,200	4,446	6,000	-
565650	427000	Utilities	128,829	139,324	92,158	40,000	132,158	140,000	-
565650	427010	Utilities-Ice Ribbon							10,000
565650	428000	Telephone Expense	629	525	346	250	596	1,200	1,200
565650	431040	Bank Account Fees (20%)	-	1,731	1,259	420	1,679	1,800	1,800
565650	431050	Credit Card Merchant Fees	13,163	14,019	12,105	4,000	16,105	14,500	16,000
565650	431100	Legal And Auditing Fees	8,556	9,564	9,877	300	10,177	10,000	11,000
565650	431500	Acctg & Payroll Services	46,682	47,350	25,920	8,600	34,520	51,841	53,915
565650	434000	Janitorial Services	38,534	38,502	28,901	9,600	38,501	38,000	-
565650	448000	Operating Supplies	18,375	12,792	14,811	2,000	16,811	17,000	15,000
565650	448010	Operating Supplies-Ice Ribbon							13,000
565650	448240	Resale Items	2,009	3,228	774	300	1,074	3,000	3,000
565650	448250	Snack Bar Supplies	70,087	66,989	53,135	17,700	70,835	85,000	75,000
565650	448300	Party Room Supplies	1,986	1,859	1,169	390	1,559	2,000	2,000
565650	448700	Special Events Supplies	75	1,234	93	200	293	1,000	1,000
565650	451100	Insurance & Surety Bonds	51,204	51,951	53,076	-	53,076	54,000	54,000
565650	452300	Uncollectible Accounts	-	-	-	-	-	-	-
565650	461000	Miscellaneous Expense	-	121	-	-	-	2,000	3,500
565650	492300	Contr To Repair/Rplc Rsrv	-	-	-	23,528	23,528	23,528	23,528
TOTAL OPERATIONS AND MAINTENANCE			438,394	452,947	360,339	127,988	488,327	512,869	325,943

TOTAL ICE RINK

908,558	941,159	737,805	265,367	1,003,172	1,036,680	884,148
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MAINTENANCE DEPT & DEBT SERVICE

PERSONNEL SERVICES:

565670	411000	Salaries - Perm Employees	160,428	165,161	117,048	48,300	165,348	167,400	171,000
565670	412000	Salaries-Temp & Part-Time	4,648	6,939	2,710	5,000	7,710	15,000	20,000
565670	413010	Fica Taxes	12,319	12,841	8,926	4,000	12,926	14,050	15,000
565670	413020	Employee Medical Ins	39,659	37,411	26,030	11,000	37,030	38,000	38,300
565670	413030	Employee Life Ins	969	972	693	400	1,093	1,100	1,150
565670	413040	State Retirement & 401(a)	25,178	37,887	22,665	9,800	32,465	32,500	34,500
565670	413100	Workers Comp Insurance	1,318	1,322	1,206	500	1,706	3,300	3,300
565670	462180	Accrued Comp Time Exp	727	(493)	-	200	200	200	200
565670	462190	Accrued Sick Leave Exp	959	(1,639)	-	200	200	200	1,000
565670	462200	Accrued Vacation Expense	2,794	3,136	-	800	800	800	2,000
TOTAL PERSONNEL SERVICES			248,999	263,538	179,279	80,200	259,479	272,550	286,450

OPERATIONS AND MAINTENANCE:

565670	421000	Books, Subscr & Mmbrshp	-	-	-	50	50	50	100
565670	423000	Travel & Training	-	-	190	800	990	1,000	2,000
565670	424000	Office Supplies	151	46	-	250	250	250	250
565670	425000	Equip Supplies & Maint	3,080	2,980	1,553	947	2,500	2,500	3,000
565670	426000	Bldg & Grnd Suppl & Maint	-	-	-	-	-	-	139,500
565670	426500	GrndsMaint/Mowing/SnowRmv	-	-	-	-	-	-	10,500
565670	427000	Utilities	-	-	-	-	-	-	450,000
565670	428000	Telephone Expense	1,162	1,319	792	205	997	1,000	1,300
565670	434000	Janitorial Services	-	-	-	-	-	-	131,000
565670	448000	Operating Supplies	2,352	2,975	162	2,838	3,000	3,000	3,000
565670	453600	Loss-Deleted Fixed Assets	95	-	-	-	-	-	-
565670	454800	Depreciation Expense	897,671	861,083	-	865,000	865,000	-	-

565670	462110	Prop Tax Increment Pmt-RDA Ops	107,502	105,714	-	106,000	106,000	110,000	110,000
TOTAL OPERATIONS AND MAINTENANCE			1,012,013	974,117	2,697	976,090	978,787	117,800	850,650
TOTAL MAINTENANCE DEPT			1,261,012	1,237,654	181,976	1,056,290	1,238,266	390,350	1,137,100
DEBT SERVICE:									
565670	481000	Principal On Bonds	-	-	-	-	-	900,000	940,000
565670	482000	Interest on Bonds	442,400	419,150	191,575	191,575	383,150	383,150	336,150
565670	482040	Int Exp-Dfrd Bond Rfnd Cost	87,093	87,093	65,320	21,773	87,093	87,094	87,094
565670	482060	Int Exp-Bond Premium	(137,677)	(137,677)	(103,258)	(34,419)	(137,677)	(137,094)	(137,677)
565670	483000	Amort of Debt Acquis Cost	-	-	-	-	-	-	-
565670	484000	Paying Agent/Trustee Fees	-	-	-	-	-	-	-
TOTAL DEBT SERVICE			391,817	368,567	153,637	178,929	332,567	1,233,150	1,225,567
TOTAL MAINTENANCE DEPT & DEBT SERVICE			1,652,828	1,606,221	335,613	1,235,219	1,570,833	1,623,500	2,362,667
TOTAL OPER EXPENSES - ALL DEPTS & DEBT SRVC...			5,546,364	5,600,518	3,340,001	2,607,014	5,947,015	6,249,550	6,541,638
NET INCOME (LOSS) BEFORE CAPITAL EXPENSES			604,491	667,003	325,552	399,200	724,751	280,000	313,812
CAPITAL EXPENSES									
565690	472100	Buildings	32,070	34,005	36,850	130,000	166,850	20,000	115,000
565690	473100	Improv Other Than Bldgs	4,605	-	-	-	-	150,000	300,000
565690	474100	Office Furniture & Equipment	-	16,575	-	-	-	-	20,000
565690	474500	Machinery & Equipment	26,983	5,273	-	-	-	-	40,000
565690	474550	Recreation Equipment	139,318	43,305	-	110,000	110,000	110,000	160,000
565690	474600	Automobiles	-	-	-	-	-	-	-
565690	474800	Asset Addition - Contra Exp	(42,645)	(64,598)	-	-	-	-	-
TOTAL CAPITAL EXPENSES			160,330	34,560	36,850	240,000	276,850	280,000	635,000
BUDGET SUMMARY									
56	5610	Swimming Pools	2,456,361	2,502,079	1,851,980	948,789	2,800,769	2,926,224	2,663,603
56	5630	Recreation	528,617	551,060	414,603	157,639	572,242	663,146	631,220
56	5650	Ice Rink	908,558	941,159	737,805	265,367	1,003,172	1,036,680	884,148
56	5670	Maintenance and Debt Service	1,652,828	1,606,221	335,613	1,235,219	1,570,833	1,623,500	2,362,667
56	5600	Capital Expenses	160,330	34,560	36,850	240,000	276,850	280,000	635,000
TOTAL OPERATING EXPENSES & CAPITAL			5,706,694	5,635,079	3,376,851	2,847,014	6,223,865	6,529,550	7,176,638
NET INCOME (LOSS) AFTER CAPITAL			444,161	632,442	288,702	159,200	447,901	-	(321,188)