

**Cottonwood Heights Parks and Recreation Service Area
2017 AMMENDED BUDGET**

	2015	2016	2017
	Actual	Proposed Yr End	Proposed Budget
Ordinary Income/Expense			
Income			
4000 · Memberships	\$ 703,850	\$ 710,000	\$ 673,015
4010 · SilverSneakers	\$ 58,100	\$ 66,000	\$ 66,000
4100 · Arena Admissions	\$ 92,470	\$ 90,000	\$ 90,000
4120 · LTS Group Skate Lessons	\$ 47,576	\$ 46,000	\$ 46,000
4130 · BMS Skate Lessons	\$ 9,169	\$ 11,636	\$ 7,000
4140 · Freestyle	\$ 53,317	\$ 52,000	\$ 52,000
4150 · Private Arena Rental	\$ 129,588	\$ 125,000	\$ 122,000
4160 · Private Skate Lessons	\$ 11,188	\$ 11,000	\$ 11,000
4190 · Ice Arena Programs			\$ 10,000
4200 · Pool Admissions	\$ 225,295	\$ 246,000	\$ 246,000
4210 · Public Swim Lessons	\$ 92,216	\$ 96,980	\$ 97,000
4220 · Private Swim Lessons	\$ 21,031	\$ 7,500	\$ 7,500
4230 · Aquacise	\$ 6,337	\$ 7,100	\$ 7,100
4240 · Specialty Classes	\$ 7,720	\$ 8,700	\$ 5,650
4250 · Team Dues	\$ 22,762	\$ 10,500	\$ 10,500
4255 Team Unify	\$ 162,038	\$ 167,655	\$ 170,100
4260 · Team Meet Fees	\$ 21,569	\$ 14,440	\$ 14,900
4270 · Swimathon/Fundraising			
4275 · Invitational	\$ 18,964	\$ 21,110	\$ 21,880
4280 · Pre-comp	\$ 19,630	\$ 23,000	\$ 23,850
4290 · Water Polo	\$ 28,738	\$ 26,500	\$ 28,619
4300 · Track Admissions	\$ 1,175	\$ 1,400	\$ 1,400
4310 · Gym Admissions	\$ 7,901	\$ 9,000	\$ 10,900
4320 · Gym Rental	\$ 13,200	\$ 11,000	\$ 9,000
4330 · Pickleball	\$ 516	\$ 900	
4400 · RB Court Fees	\$ 13,155	\$ 15,000	\$ 15,000
4500 · Lockers	\$ 7,537	\$ 7,800	\$ 7,800
4600 · Aerobics/Cycle	\$ 60,749	\$ 60,000	\$ 51,000
4605 · Aerobic Camps			\$ 9,000
4610 · Room Rental	\$ 27,906	\$ 30,000	\$ 29,000
4615 · Misc. Income	\$ 160		
4630 · Personal Trainers	\$ 6,497	\$ 7,500	\$ 7,000
4640 · Weight Room	\$ 12,160	\$ 15,000	\$ 13,000
4660 · Advertising	\$ 1,500	\$ 1,500	\$ 6,500
4700 · Nursery	\$ 19,517	\$ 17,500	\$ 21,500
4710 · Snack Bar	\$ 7,098	\$ 8,000	\$ 7,500
4720 · Vending	\$ 14,202	\$ 14,000	\$ 14,000
4730 · Pro Shop	\$ 10,002	\$ 10,000	\$ 12,000

4735 · Postage / Copies	\$ 140	\$ 100	\$ 100
4740 · Canyons School District	\$ 155,627	\$ 157,173	\$ 157,173
4750 · Internet Service Fees	\$ 3,958	\$ 4,500	\$ 4,000
4760- Rebates			\$ 3,000
4800 · Pavilions	\$ 15,517	\$ 17,000	\$ 18,000
4810 - Field Fees	\$ 17,114	\$ 33,000	\$ 34,000
4820 · Tennis	\$ 16,360	\$ 16,400	\$ 18,000
4821 · Pickleball Tournament Entry	\$ 3,834	\$ 1,980	\$ 3,500
4823 · Outdoor Court Reservations	\$ 709	\$ 275	\$ 500
4824 - Brighton Tennis Reservations	\$ 96		
4830 · Admin Fees	\$ 2,735	\$ 2,500	\$ 2,500
4910 · Foundation / Donations	\$ 360		
4911 · Golf Tournament			
4912 - Butlerville Days 5K Income	\$ 3,495		
4916 · 5-K Race Income	\$ 37,388	\$ 42,000	\$ 42,000
4917 · Movie Night Income	\$ 9,000	\$ 9,000	\$ 9,000
4918 - CH Hosting	\$ 10,000	\$ 10,000	\$ 10,000
4919 - Triathlon Income	\$ 6,584	\$ 7,109	
4920 · Property Tax Revenue	\$ 2,439,880	\$ 2,425,000	\$ 2,425,000
4921 - Fee In Lieu - Misc. Collections	\$ 177,791	\$ 180,000	\$ 180,000
4930 · Interest Income	\$ 1,232	\$ 10,000	\$ 10,000
4965 · CWH City Maint. Contract	\$ 164,716	\$ 176,500	\$ 179,350
4966 · Butlerville Days Income	\$ 10,671	\$ 11,736	\$ 5,000
4972 - Kids Sports Camp	\$ 14,262	\$ 24,619	\$ 24,000
4973 - Flag Football	\$ 8,017	\$ 10,150	\$ 4,300
4983 - Foundation Contribution--skate	\$ 5,000	\$ 5,000	\$ 5,000
Total Income	\$ 5,039,320	\$ 5,093,763	\$ 5,059,137
Expense			
5000 · Admin/Benefited Employees	\$ 341,977	\$ 307,252	\$ 307,534
5001 · Admin FICA,WC,S,V	\$ 35,745	\$ 33,798	\$ 33,829
5010 · Wages/Shift Managers	\$ 50,970	\$ 50,754	\$ 50,000
5020 · Wages/Nursery	\$ 57,747	\$ 65,906	\$ 69,000
5040 · Wages/CSR	\$ 100,663	\$ 102,497	\$ 99,000
5041 · Admin Wages/FICA,Wrkcomp	\$ 21,377	\$ 24,107	\$ 23,980
5100 · Salaries/Aquatics	\$ 94,172	\$ 108,676	\$ 118,624
5101 · Aquatics Salary, FICA,Wrkcon	\$ 10,513	\$ 11,954	\$ 13,049
5110 · Wages/Swim Instructors	\$ 68,105	\$ 67,170	\$ 66,417
5120 · Wages/Specialty Classes	\$ 1,984	\$ 1,650	\$ 1,950
5130 · Wages/Lifeguards	\$ 279,636	\$ 283,639	\$ 285,080
5140 · Wages/Aqua Instructors	\$ 25,214	\$ 28,436	\$ 28,540
5141 · Wages/Aquatics/FICA,Wrkcon	\$ 34,772	\$ 41,898	\$ 42,019
5160 · Wages/Swim Team	\$ 46,732	\$ 51,975	\$ 51,580
5161 · Swim Team Wages/FICA,Wrk	\$ 4,949	\$ 5,717	\$ 5,674
5170 · Salaries/Swim Team	\$ 45,588	\$ 50,142	\$ 50,388
5171 · Salaries/Swim Team/FICA,WC	\$ 4,881	\$ 5,516	\$ 5,543
5200 · Salaries/Programs	\$ 78,340	\$ 83,034	\$ 82,400

5201 · Salaries/Programs,FICA,WC,S	\$ 8,258	\$ 9,134	\$ 9,064
5210 · Wages/Aerobics	\$ 99,946	\$ 101,624	\$ 98,500
5230 · Wages/Butler Lessons	\$ 5,694	\$ 4,276	\$ 4,000
5240 · Wages/Skate Guard	\$ 29,564	\$ 33,011	\$ 32,000
5250 · Wages/LTS Instructors	\$ 25,632	\$ 28,893	\$ 28,000
5260 · Wages/Kids Sports Camp	\$ 13,400	\$ 21,000	\$ 16,000
5261 · Wages/Youth Sports		\$ -	\$ 1,500
5270 · Wages/Tennis Instructors	\$ 8,056	\$ 6,000	\$ 8,000
5271 · Wages/Arena,FICA,WC,S,V	\$ 20,316	\$ 21,428	\$ 20,680
5300 · Salaries/Operations	\$ 130,254	\$ 140,170	\$ 141,110
5301 · Salaries/Oper,FICA,WC,S,V	\$ 14,882	\$ 15,419	\$ 15,522
5310 · Wages/Operations	\$ 26,234	\$ 25,053	\$ 27,000
5311 · Wages/Oper,FICA,WC,S,V	\$ 2,155	\$ 2,756	\$ 2,970
5400 · Salaries/Grounds	\$ 190,914	\$ 205,672	\$ 207,236
5401 · Salaries/Grounds,FICA,WC,S	\$ 19,866	\$ 22,624	\$ 22,796
5410 · Wages/Grounds	\$ 49,330	\$ 54,394	\$ 44,000
5411 · Wages/Grounds,FICA,WC,S,V	\$ 3,708	\$ 5,983	\$ 4,840
5500 · Salaries/Visual Maintenance	\$ 100,976	\$ 110,097	\$ 111,086
5501 · Salaries/VM,FICA,WC,S,V	\$ 11,952	\$ 12,111	\$ 12,219
5510 · Wages/Visual Maint	\$ 38,582	\$ 38,654	\$ 37,500
5511 · Wages/Visual Maint,FICA,WC	\$ 3,456	\$ 4,252	\$ 4,125
5960 Payroll General Unemployment	\$ 648	\$ -	
6000 · UT State Retirement	\$ 171,114	\$ 191,100	\$ 200,443
6010 · Health Ins/Disability	\$ 236,159	\$ 235,000	\$ 269,982
6011 · Health Ins-SEC 125 PR Deduct	\$ 992	\$ -	
6030 · Board Fees	\$ 15,725	\$ 20,000	\$ 38,000
6040 · Travel	\$ 4,732	\$ 7,100	\$ 6,600
6050 · Training/Workshops	\$ 4,486	\$ 3,955	\$ 5,150
6560 Payroll Expenses		\$ -	
6999 Uncategorized Expenses		\$ -	
7000 · Advertising/Admin	\$ 12,887	\$ 9,000	
7001 · Marketing	\$ 6,500	\$ 6,500	\$ 15,500
7010 · Auditing	\$ 15,900	\$ 15,900	\$ 16,000
7020 · Consulting	\$ 35,833	\$ 20,000	\$ 20,000
7040 · Dues & Subscriptions	\$ 7,167	\$ 7,640	\$ 7,800
7050 · Property Insurance	\$ 79,777	\$ 74,050	\$ 85,371
7060 · Legal/Consulting, Advertising	\$ 2,559	\$ 3,500	\$ 4,500
7065 · CWH City Contract Expen	\$ 28,524	\$ 22,000	\$ 55,500
7066 · CWH Butlerville Days	\$ 3,029	\$ 800	\$ 800
7070 · Commision/Swim Lessons		\$ -	
7072 · Commission/Personal Training		\$ -	
7075 · Skate Sharpening	\$ 3,988	\$ -	
7090 · Retired Employee Benefits	\$ 7,103	\$ 5,500	\$ 12,200
7120 · Returned Checks	\$ 335	\$ 100	\$ 100
7130 · Bank/Credit Cart Svc Charges	\$ 39,576	\$ 45,000	\$ 47,000
7140 · Over/Short	\$ (68)	\$ -	
7200 · Swim Team Reimbursables	\$ 50,363	\$ 45,850	\$ 47,300

7215 · Invitational Expen	\$ 7,595	\$ 7,330	\$ 8,665
7220 · Swim Team Expen	\$ 19,978	\$ 16,102	\$ 17,872
7221 Team Unify Expen	\$ 3,356	\$ 3,300	\$ 3,400
7230 · Water Polo Expen	\$ 21,385	\$ 19,500	\$ 20,772
7540 · Telephone Expen	\$ 10,662	\$ 12,000	\$ 12,000
7550 · Utilities/Gas	\$ 107,060	\$ 95,000	\$ 100,000
7551 · Utilities/Electricity	\$ 253,421	\$ 270,000	\$ 265,000
7552 · Utilities/Sewer	\$ 11,125	\$ 13,000	\$ 13,000
7553 · Utilities/Water	\$ 10,278	\$ 16,000	\$ 17,000
7561 · Utilities/Grounds/Electricity	\$ 7,579	\$ 6,800	\$ 7,000
7562 · Utilities/Grounds/Water	\$ 25,494	\$ 20,000	\$ 21,000
7563 · Utilities/Grounds/Sewer, Garba	\$ 22,156	\$ 22,500	\$ 22,000
7700 · Auto Expen	\$ 8,918	\$ 10,750	\$ 8,700
8000 · Repair & Maint/Admin	\$ 3,344	\$ 5,500	\$ 5,000
8010 · Repair & Maint/Pool	\$ 22,968	\$ 29,000	\$ 25,000
8020 · Repair & Maint/Arena	\$ 8,825	\$ 8,000	\$ 8,000
8030 · Repair & Maint/Gym & Wgt Ro	\$ 9,900	\$ 7,000	\$ 7,000
8035 · Repair & Maint/Aerobics	\$ 810	\$ 300	\$ 1,000
8036 · Repair & Maint/Tennis	\$ 550	\$ 850	\$ 1,500
8040 · Repair & Maint/Snack Bar	\$ 1,261	\$ 1,179	\$ 1,000
8050 · Repair & Maint/Ops, Parks, VN	\$ 56,416	\$ 55,200	\$ 75,000
8100 · Pro Shop/Cost of Goods	\$ 8,129	\$ 6,000	\$ 8,000
8130 · Uniform Expense	\$ 5,768	\$ 5,300	\$ 5,300
8140 · Uniforms/Aquatics	\$ 7,200	\$ 7,000	\$ 7,250
8500 · Sundries	\$ 9,121	\$ 9,050	\$ 12,550
9000 · Supplies/Admin	\$ 25,956	\$ 30,000	\$ 30,000
9010 · Supplies/Office Postage	\$ 5,652	\$ 6,000	\$ 6,000
9020 · Supplies/Computer	\$ 23,723	\$ 13,691	\$ 13,500
9040 · Supplies/Nursery	\$ 1,442	\$ 1,800	\$ 1,800
9050 · Supplies/Pool	\$ 7,706	\$ 9,500	\$ 9,636
9055 · Supplies/Pool (Operations)	\$ 90,455	\$ 82,000	\$ 85,000
9060 · Supplies/Aquacise	\$ 426	\$ 1,200	\$ 1,200
9070 · Supplies/Specialty Classes	\$ 3,147	\$ 7,000	\$ 7,000
9080 · Supplies/Programs	\$ 2,838	\$ 3,000	\$ 3,000
9081 · Supplies/LTS	\$ 1,473	\$ 1,560	\$ 1,500
9085 · Supplies/Arena	\$ 7,180	\$ 2,940	\$ 6,500
9086 · Supplies/Arena Programs		\$ -	\$ 10,000
9090 · Supplies/Aerobics	\$ 5,969	\$ 6,000	\$ 4,000
9091 Supplies/SilverSneakers	\$ 470	\$ 500	\$ 500
9092 - Aerobic Camps		\$ -	\$ 2,000
9100 · Supplies/BMS	\$ 143	\$ -	
9110 · Supplies/Weight Room	\$ 5,252	\$ 6,000	\$ 6,000
9115 · Supplies/Gym	\$ 2,083	\$ 1,800	\$ 1,800
9116 · Supplies/Tennis	\$ 3,514	\$ 2,000	\$ 3,000
9117 · Pickleball Tournament	\$ 4,731	\$ 1,000	\$ 3,000
9120 · Supplies/Operations	\$ 1,442	\$ 1,800	\$ 2,000
9130 · Supplies/Grounds	\$ 12,729	\$ 13,000	\$ 13,000

9131 · Field Costs	\$ 2,118	\$ 2,000	\$ 3,500
9140 · Supplies/VM Cleaning	\$ 11,750	\$ 12,000	\$ 13,000
9150 · Supplies/VM Paper	\$ 13,551	\$ 13,000	\$ 13,500
9200 · Small Equipment	\$ 13,000	\$ 13,210	\$ 14,800
9210 · 5K Race Expense	\$ 19,714	\$ 23,000	\$ 23,000
9212 - Butlerville Days 5K Expen	\$ -	\$ 3,600	\$ 2,500
9219 - Triathlon Expen	\$ 9,681	\$ 10,322	
9220 · Movie Night Expen	\$ 9,404	\$ 9,081	\$ 9,000
9222 - Kids Sports Camp	\$ 452	\$ 1,000	\$ 1,000
9224 - Flag Football	\$ 5,476	\$ 5,800	\$ 2,500
Total Expense	\$ 3,768,643	\$ 3,830,132	\$ 3,981,244
Net Ordinary Income	\$ 1,270,677	\$ 1,263,631	\$ 1,077,893
Other Income/Expense			
7100 Bond Interest Expense		\$ -	
7102 · Deferred Bond Accrual		\$ -	
7110 · Cost of Issuance		\$ -	
7115 · TAN/Line of Credit/Interest Exp	\$ 17,704	\$ 10,000	\$ 10,000
7600 · Depreciation Expen		\$ -	
9300 · Capital Equipment/Improvement	\$ 116,216	\$ 163,000	\$ 71,000
9301 · Capital Lease	\$ 55,659	\$ 56,000	\$ 56,000
9302 · Bond Payments	\$ 879,634	\$ 891,384	\$ 885,761
Total Other Expense	\$ 1,069,213	\$ 1,120,384	\$ 1,022,761
Net With Other Expense	\$ 201,464	\$ 143,247	\$ 55,132
Net Income	\$ 201,464	\$ 143,247	\$ 54,632
Depreciation (estimate)	\$ 340,647	\$438,565	\$335,000
Total with Depreciation	\$ (139,183)	\$ (295,318)	\$ (280,368)