

**2019 Budget Cottonwood Heights Parks
and Recreation Service Area**

	2017	2018	2018	2019
OVERALL	Actuals	Budget	Projected Year End	Proposed Budget
Ordinary Income/Expense				
Income				
4000 · Memberships	\$ 755,918	\$ 705,941	\$ 745,492	\$ 743,273
4010 · SilverSneakers	\$ 67,722	\$ 66,000	\$ 66,002	\$ 66,001
4100 · Arena Admissions	\$ 95,267	\$ 95,000	\$ 106,400	\$ 105,739
4120 · LTS Group Skate Lessons	\$ 42,968	\$ 45,000	\$ 45,000	\$ 45,000
4130 · BMS Skate Lessons	\$ 9,850	\$ 7,500	\$ 13,140	\$ 9,662
4140 · Freestyle	\$ 43,215	\$ 47,000	\$ 57,000	\$ 47,000
4150 · Private Arena Rental	\$ 145,950	\$ 130,000	\$ 148,200	\$ 142,435
4160 · Private Skate Lessons	\$ 8,690	\$ 11,000	\$ 11,814	\$ 11,000
4190 · Ice Arena Programs	\$ 3,500	\$ 15,000	\$ 7,800	\$ 8,000
4200 · Pool Admissions	\$ 251,134	\$ 247,000	\$ 268,700	\$ 258,665
4210 · Public Swim Lessons	\$ 79,115	\$ 92,000	\$ 78,091	\$ 85,675
4220 · Private Swim Lessons	\$ 6,417	\$ 7,500	\$ 7,550	\$ 7,500
4230 · Aquacise	\$ 8,429	\$ 7,100	\$ 6,942	\$ 7,457
4240 · Specialty Classes	\$ 7,245	\$ 6,100	\$ 9,800	\$ 8,645
4250 · Team Dues	\$ 14,748	\$ 10,000	\$ 4,910	\$ 10,000
4255 · Team Unify	\$ 201,345	\$ 195,000	\$ 199,459	\$ 198,000
4260 · Team Meet Fees	\$ 10,404	\$ 14,900	\$ 20,678	\$ 14,900
4270 · Swimathon/Fundraising	\$ -	\$ -	\$ -	\$ -
4275 · Invitational	\$ 20,925	\$ 21,000	\$ 26,638	\$ 22,000
4280 · Pre-comp	\$ 18,748	\$ 25,500	\$ 18,000	\$ 25,500
4290 · Water Polo	\$ 26,856	\$ 27,800	\$ 25,316	\$ 27,593
4300 · Track Admissions	\$ 1,413	\$ 1,400	\$ 1,246	\$ 1,400
4310 · Gym Admissions	\$ 13,639	\$ 10,900	\$ 11,100	\$ 10,900
4320 · Gym Rental	\$ 8,620	\$ 10,500	\$ 11,180	\$ 11,500
4330 · Pickleball	\$ -	\$ -	\$ -	\$ -
4400 · RB Court Fees	\$ 13,439	\$ 13,500	\$ 14,200	\$ 13,500
4500 · Lockers	\$ 7,898	\$ 7,850	\$ 7,900	\$ 7,850
4600 · Aerobics/Cycle	\$ 40,356	\$ 42,000	\$ 36,860	\$ 39,873
4605 · Aerobic Camps	\$ 4,460	\$ 10,000	\$ 4,590	\$ 6,000
4610 · Room Rental	\$ 28,445	\$ 28,500	\$ 30,490	\$ 28,500
4615 · Misc. Income	\$ -	\$ -	\$ -	\$ -
4630 · Personal Trainers	\$ 5,726	\$ 7,000	\$ 5,670	\$ 7,000
4640 · Weight Room	\$ 22,630	\$ 19,500	\$ 23,400	\$ 20,555
4660 · Advertising	\$ 3,458	\$ 4,500	\$ 1,650	\$ 3,500
4700 · Nursery	\$ 19,286	\$ 20,500	\$ 16,200	\$ 17,320
4710 · Snack Bar	\$ 7,824	\$ 7,500	\$ 8,559	\$ 8,153
4720 · Vending	\$ 11,825	\$ 13,500	\$ 13,750	\$ 13,750
4730 · Pro Shop	\$ 10,221	\$ 10,500	\$ 9,000	\$ 9,023
4735 · Postage / Copies	\$ 86	\$ 100	\$ 95	\$ 100
4740 · Canyons School District	\$ 164,063	\$ 159,867	\$ 164,063	\$ 164,063
4750 · Internet Service Fees	\$ 5,263	\$ 4,500	\$ 5,850	\$ 5,567
4760 · Rebates	\$ 5,911	\$ 3,500	\$ 12,039	\$ 3,500
4800 · Pavilions	\$ 18,282	\$ 18,000	\$ 16,970	\$ 17,169
4810 · Field Fees	\$ 42,885	\$ 40,500	\$ 43,000	\$ 40,500
4820 · Tennis	\$ 14,475	\$ 17,000	\$ 14,459	\$ 16,500
4821 · Pickleball Tournament Entry	\$ 2,647	\$ 2,400	\$ 1,000	\$ 2,400
4823 · Outdoor Court Reservations	\$ 226	\$ 500	\$ 500	\$ 500
4824 · Brighton Tennis Reservations	\$ -	\$ -	\$ -	\$ -
4830 · Admin Fees	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
4910 · Foundation / Donations	\$ -	\$ -	\$ -	\$ -
4911 · Golf Tournament	\$ -	\$ -	\$ -	\$ -
4912 · Butlerville Days 5K Income	\$ -	\$ -	\$ -	\$ -
4916 · 5-K Race Income	\$ 43,366	\$ 42,000	\$ 42,000	\$ 42,000
4917 · Movie Night Income	\$ 9,000	\$ 9,000	\$ 10,000	\$ 9,000
4918 · CH Hosting	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
4919 · Triathlon Income	\$ -	\$ -	\$ -	\$ -
4920 · Property Tax Revenue	\$ 2,403,707	\$ 2,425,000	\$ 2,425,000	\$ 3,150,000
4921 · Fee In Lieu - Misc. Collections	\$ 180,399	\$ 180,000	\$ 180,000	\$ 180,000

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4930 · Interest Income	\$ 14,424	\$ 10,000	\$ 20,832	\$ 11,531
4965 · CWH City Maint. Contract	\$ 168,640	\$ 180,000	\$ 175,000	\$ 180,000
4966 · Butlerville Days Income	\$ 10,738	\$ 10,000	\$ 12,962	\$ 10,000
4972 - Kids Sports Camp	\$ 29,875	\$ 28,000	\$ 29,911	\$ 29,556
4973 - Flag Football	\$ 16,847	\$ 14,000	\$ 19,639	\$ 20,000
4983 - Foundation Contribution--skates		\$ -	\$ -	\$ -
Total Income	\$ 5,161,020	\$ 5,140,858	\$ 5,248,547	\$ 5,937,755
	\$ -	\$ -	\$ -	\$ -
Expense	\$ -	\$ -	\$ -	\$ -
5000 · Admin/Benefited Employees	\$ 318,383	\$ 328,280	\$ 333,412	\$ 354,084
5001 · Admin FICA,WC,S,V	\$ 32,463	\$ 33,649	\$ 36,675	\$ 38,949
5010 · Wages/Shift Managers	\$ 48,434	\$ 50,000	\$ 47,500	\$ 51,872
5020 · Wages/Nursery	\$ 63,278	\$ 68,000	\$ 63,852	\$ 68,002
5040 · Wages/CSR	\$ 91,611	\$ 106,800	\$ 108,814	\$ 112,309
5041 · Admin Wages/FICA,Wrkcomp	\$ 21,514	\$ 23,042	\$ 24,218	\$ 25,540
5100 · Salaries/Aquatics	\$ 126,325	\$ 129,787	\$ 128,961	\$ 135,639
5101 · Aquatics Salary, FICA,Wrkcomp	\$ 12,940	\$ 13,303	\$ 14,186	\$ 14,920
5110 · Wages/Swim Instructors	\$ 28,305	\$ 47,501	\$ 34,435	\$ 46,748
5120 · Wages/Specialty Classes	\$ 2,560	\$ 2,000	\$ 1,300	\$ 1,673
5130 · Wages/Lifeguards	\$ 305,177	\$ 305,913	\$ 326,304	\$ 317,553
5140 · Wages/Aqua Instructors	\$ 24,745	\$ 28,000	\$ 24,738	\$ 28,000
5141 · Wages/Aquatics/FICA,Wrkcomp	\$ 37,943	\$ 39,300	\$ 42,545	\$ 43,337
5160 · Wages/Swim Team	\$ 56,797	\$ 55,787	\$ 57,930	\$ 59,735
5161 · Sw Team Wages/FICA,Wrkcomp	\$ 5,970	\$ 5,718	\$ 6,372	\$ 6,571
5170 · Salaries/Swim Team	\$ 49,541	\$ 51,167	\$ 51,987	\$ 53,731
5171 · Salaries/Swim Team/FICA,WC,S,V	\$ 5,413	\$ 5,245	\$ 5,719	\$ 5,910
5200 · Salaries/Programs	\$ 83,710	\$ 90,526	\$ 87,273	\$ 90,683
5201 · Salaries/Programs,FICA,WC,S,V	\$ 8,414	\$ 9,279	\$ 9,600	\$ 9,975
5210 · Wages/Aerobics	\$ 90,031	\$ 98,500	\$ 86,663	\$ 98,500
5230 · Wages/Butler Lessons	\$ 2,459	\$ 4,550	\$ 2,500	\$ 4,550
5240 · Wages/Skate Guard	\$ 29,069	\$ 34,000	\$ 34,762	\$ 37,000
5250 · Wages/LTS Instructors	\$ 24,282	\$ 28,000	\$ 26,323	\$ 33,845
5260 · Wages Kids Sports Camp	\$ 17,220	\$ 17,500	\$ 23,160	\$ 19,682
5261 - Wages/Youth Sports	\$ 3,777	\$ 3,500	\$ 2,400	\$ 3,500
5270 · Wages/Tennis Instructors	\$ 3,615	\$ 6,000	\$ 3,615	\$ 5,123
5271 · Wages/Arena,FICA,WC,S,V	\$ 18,347	\$ 19,685	\$ 19,736	\$ 22,242
5300 · Salaries/Operations	\$ 141,055	\$ 176,422	\$ 181,288	\$ 185,913
5301 · Salaries/Oper,FICA,WC,S,V	\$ 19,942	\$ 18,083	\$ 19,942	\$ 19,056
5310 · Wages/Operations	\$ 27,477	\$ 8,330	\$ 7,302	\$ 13,301
5311 · Wages/Oper,FICA,WC,S,V	\$ 2,646	\$ 854	\$ 803	\$ 1,363
5400 · Salaries/Grounds	\$ 210,790	\$ 207,729	\$ 208,715	\$ 212,600
5401 · Salaries/Grounds,FICA,WC,S,V	\$ 21,370	\$ 21,292	\$ 22,959	\$ 23,386
5410 · Wages/Grounds	\$ 44,839	\$ 55,000	\$ 44,500	\$ 55,000
5411 · Wages/Grounds,FICA,WC,S,V	\$ 4,516	\$ 5,638	\$ 4,895	\$ 6,050
5500 · Salaries/Visual Maintenance	\$ 110,899	\$ 114,671	\$ 120,325	\$ 119,802
5501 · Salaries/VM,FICA,WC,S,V	\$ 11,734	\$ 11,753	\$ 13,236	\$ 13,178
5510 · Wages/Visual Maint	\$ 39,205	\$ 38,500	\$ 39,122	\$ 38,920
5511 · Wages/Visual Maint,FICA,WC,S,V	\$ 4,085	\$ 3,946	\$ 4,303	\$ 3,989
5960 Payroll General Unemployment	\$ -	\$ -	\$ -	\$ -
6000 · UT State Retirement	\$ 199,937	\$ 209,915	\$ 209,915	\$ 215,163
6010 · Health Ins/Disability	\$ 252,484	\$ 280,886	\$ 280,000	\$ 291,200
6011 · Health Ins-SEC 125 PR Deduct	\$ -	\$ -	\$ -	\$ -
6030 · Board Fees	\$ 25,080	\$ 30,500	\$ 25,961	\$ 27,460
6040 · Travel	\$ 6,641	\$ 9,800	\$ 7,680	\$ 10,874
6050 · Training/Workshops/Education	\$ 5,430	\$ 6,900	\$ 8,253	\$ 15,300
6560 Payroll Expenses	\$ -	\$ -	\$ -	\$ -
6999 Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -
7000 · Advertising/Admin	\$ -	\$ -	\$ -	\$ -
7001 · Marketing	\$ 15,189	\$ 15,500	\$ 9,997	\$ 15,500
7010 · Auditing	\$ 13,900	\$ 15,000	\$ 15,356	\$ 15,000

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7020 · Consulting	\$ 24,176	\$ 24,000	\$ 24,000	\$ 24,844
7040 · Dues & Subscriptions	\$ 10,398	\$ 9,700	\$ 13,950	\$ 13,300
7050 · Property Insurance	\$ 85,959	\$ 85,716	\$ 95,550	\$ 98,000
7060 · Legal/Consulting, Advertising	\$ 3,777	\$ 4,500	\$ 3,500	\$ 4,500
7065 · CWH City Contract Expen	\$ 47,094	\$ 25,000	\$ 51,000	\$ 35,000
7066 · CWH Butlerville Days	\$ 565	\$ 800	\$ 833	\$ 800
7070 · Commision/Swim Lessons	\$ -	\$ -	\$ -	\$ -
7072 · Commision/Personal Training	\$ -	\$ -	\$ -	\$ -
7075 · Skate Sharpening	\$ -	\$ -	\$ -	\$ -
7090 · Retired Employee Benefits	\$ 5,121	\$ 12,200	\$ 5,500	\$ 54,473
7120 · Returned Checks	\$ 100	\$ 350	\$ 100	\$ 150
7130 · Bank/Credit Cart Svc Charges	\$ 48,347	\$ 47,000	\$ 54,000	\$ 54,000
7140 · Over/Short	\$ -	\$ -	\$ -	\$ -
7200 · Swim Team Reimbursables	\$ 64,176	\$ 48,300	\$ 52,164	\$ 55,221
7215 · Invitational Expen	\$ 11,309	\$ 11,000	\$ 10,749	\$ 11,000
7220 · Swim Team Expen	\$ 19,309	\$ 18,377	\$ 27,513	\$ 21,009
7221 · Team Unify Expen	\$ 2,370	\$ 4,200	\$ 3,079	\$ 4,200
7230 · Water Polo Expen	\$ 16,993	\$ 20,700	\$ 15,918	\$ 20,262
7540 · Telephone Expen	\$ 13,601	\$ 13,500	\$ 10,668	\$ 13,500
7550 · Utilities/Gas	\$ 115,493	\$ 100,000	\$ 103,500	\$ 107,500
7551 · Utilities/Electricity	\$ 236,700	\$ 258,000	\$ 227,681	\$ 237,567
7552 · Utilities/Sewer	\$ 17,023	\$ 13,000	\$ 16,900	\$ 17,000
7553 · Utilities/Water	\$ 17,729	\$ 19,000	\$ 20,000	\$ 20,000
7561 · Utilities/Grounds/Electricity	\$ 6,895	\$ 7,000	\$ 7,000	\$ 7,000
7562 · Utilities/Grounds/Water	\$ 22,204	\$ 23,000	\$ 23,000	\$ 23,000
7563 · Utilities/Grounds/Sewer, Garbage	\$ 21,445	\$ 23,000	\$ 23,000	\$ 23,000
7700 · Auto Expen	\$ 6,971	\$ 9,600	\$ 8,200	\$ 10,200
8000 · Repair & Maint/Admin	\$ 7,722	\$ 5,000	\$ 3,500	\$ 5,000
8010 · Repair & Maint/Pools	\$ 25,832	\$ 25,000	\$ 20,000	\$ 25,000
8020 · Repair & Maint/Arena	\$ 14,092	\$ 8,500	\$ 12,678	\$ 11,250
8030 · Repair & Maint/Gym & Wgt Room	\$ 24,735	\$ 8,500	\$ 16,579	\$ 12,000
8035 · Repair & Maint/Aerobics	\$ -	\$ -	\$ -	\$ -
8036 · Repair & Maint/Tennis	\$ 1,058	\$ 1,500	\$ 1,167	\$ 1,500
8040 · Repair & Maint/Snack Bar	\$ 732	\$ 1,000	\$ 2,396	\$ 1,300
8050 · Repair & Maint/Ops, Parks, VM	\$ 77,000	\$ 64,600	\$ 77,000	\$ 83,100
8100 · Pro Shop/Cost of Goods	\$ 7,050	\$ 8,000	\$ 8,603	\$ 8,000
8130 · Uniform Expense	\$ 5,805	\$ 6,600	\$ 6,966	\$ 6,600
8140 · Uniforms/Aquatics	\$ 3,614	\$ 7,200	\$ 7,637	\$ 7,700
8500 · Sundries	\$ 6,822	\$ 13,490	\$ 10,992	\$ 13,510
9000 · Supplies/Admin	\$ 27,874	\$ 30,000	\$ 35,000	\$ 31,317
9010 · Supplies/Office Postage	\$ 4,080	\$ 5,600	\$ 4,600	\$ 4,635
9020 · Supplies/Computer	\$ 8,041	\$ 16,500	\$ 25,550	\$ 27,550
9040 · Supplies/Nursery	\$ 1,650	\$ 1,800	\$ 1,800	\$ 1,800
9050 · Supplies/Pool	\$ 5,449	\$ 10,000	\$ 16,071	\$ 10,000
9055 · Supplies/Pool (Operations)	\$ 96,688	\$ 85,000	\$ 102,000	\$ 100,000
9060 · Supplies/Aquacise	\$ 675	\$ 1,200	\$ 1,200	\$ 1,500
9070 · Supplies/Specialty Classes	\$ 9,053	\$ 8,500	\$ 7,995	\$ 8,500
9080 · Supplies/Programs	\$ 3,081	\$ 3,000	\$ 3,000	\$ 3,000
9081 · Supplies/LTS	\$ 1,258	\$ 1,500	\$ 1,100	\$ 1,500
9085 · Supplies/Arena	\$ 1,643	\$ 2,000	\$ 2,000	\$ 7,000
9086 · Supplies/Arena Programs	\$ 3,305	\$ 8,000	\$ 2,500	\$ 7,000
9090 · Supplies/Aerobics	\$ 3,949	\$ 4,500	\$ 4,500	\$ 4,500
9091 · Supplies/Silver Sneakers	\$ 430	\$ 500	\$ 400	\$ 500
9092 · Aerobic Camps	\$ 1,978	\$ 2,000	\$ 800	\$ 1,000
9100 · Supplies/BMS	\$ -	\$ -	\$ -	\$ -
9110 · Supplies/Weight Room	\$ 5,160	\$ 6,000	\$ 5,500	\$ 6,000
9115 · Supplies/Gym	\$ 1,487	\$ 1,800	\$ 1,800	\$ 1,800
9116 · Supplies/Tennis	\$ 2,850	\$ 3,000	\$ 2,825	\$ 3,000
9117 · Pickleball Tournament	\$ 3,364	\$ 1,000	\$ -	\$ 1,000
9120 · Supplies/Operations	\$ 1,281	\$ 2,000	\$ 3,200	\$ 3,500

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9130 · Supplies/Grounds	\$ 5,775	\$ 13,500	\$ 9,500	\$ 13,500
9131 · Field Costs	\$ 2,057	\$ 3,500	\$ 2,300	\$ 3,500
9140 · Supplies/VM Cleaning	\$ 12,300	\$ 13,250	\$ 13,750	\$ 14,111
9150 · Supplies/VM Paper	\$ 11,152	\$ 13,250	\$ 13,840	\$ 14,212
9200 · Small Equipment	\$ 22,229	\$ 23,850	\$ 25,903	\$ 23,850
9210 · 5K Race Expense	\$ 22,579	\$ 23,000	\$ 23,000	\$ 24,500
9212 · Butlerville Days 5K Expen	\$ 1,369	\$ 2,000	\$ 2,192	\$ 2,000
9219 · Triathlon Expen	\$ -	\$ -	\$ -	\$ -
9220 · Movie Night Expen	\$ 10,790	\$ 9,000	\$ 10,813	\$ 9,000
9222 · Kids Sports Camp	\$ 906	\$ 1,000	\$ 900	\$ 1,000
9224 · Flag Football	\$ 9,979	\$ 6,500	\$ 12,140	\$ 9,000
	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 3,924,191	\$ 4,065,834	\$ 4,131,034	\$ 4,342,991
Net Ordinary Income	\$ 1,236,829	\$ 1,075,024	\$ 1,117,513	\$ 1,594,764
Other Income/Expense	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
7100 Bond Interest Expense	\$ -	\$ -	\$ -	\$ -
7102 · Deferred Bond Accrual	\$ -	\$ -	\$ -	\$ -
7110 · Cost of Issuance	\$ -	\$ -	\$ -	\$ -
7115 · TAN/Line of Credit/Interest Expen	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
7600 · Depreciation Expen	\$ -	\$ -	\$ -	\$ -
9300 · Capital Equipment/Improvement	\$ 91,000	\$ 67,500	\$ 66,000	\$ 525,671
9301 · Capital Lease	\$ 56,000	\$ 86,000	\$ 64,575	\$ 125,351
9302 · Bond Payments	\$ 885,761	\$ 883,609	\$ 887,431	\$ 886,603
Total Other Expense	\$ 1,042,761	\$ 1,047,109	\$ 1,028,006	\$ 1,547,625
Net With Other Expense	\$ 194,068	\$ 27,915	\$ 89,507	\$ 47,139
From Fund Balance	\$ 194,068	\$ 27,915	\$ 89,507	\$ 47,139
	\$ -	\$ -	\$ -	\$ -
Depreciation (estimate)		\$ 325,000	\$ 358,439	\$ 412,690
Total with Depreciation		\$ (297,085)	\$ (268,932)	\$ (365,551)