

CHPRSA 2018 Approved Budget

Ordinary Income/Expense	2017	2017	2018
	Budget	Projected Year End	Proposed Budget
Income			
4000 · Memberships	\$ 673,015	\$ 710,000	\$ 705,941
4010 · SilverSneakers	\$ 66,000	\$ 66,000	\$ 66,000
4100 · Arena Admissions	\$ 90,000	\$ 99,945	\$ 95,000
4120 · LTS Group Skate Lessons	\$ 46,000	\$ 40,259	\$ 45,000
4130 · BMS Skate Lessons	\$ 7,000	\$ 9,850	\$ 7,500
4140 · Freestyle	\$ 52,000	\$ 44,720	\$ 47,000
4150 · Private Arena Rental	\$ 122,000	\$ 134,664	\$ 130,000
4160 · Private Skate Lessons	\$ 11,000	\$ 8,250	\$ 11,000
4190 - Ice Arena Programs	\$ 10,000	\$ 5,167	\$ 15,000
4200 · Pool Admissions	\$ 246,000	\$ 248,000	\$ 247,000
4210 · Public Swim Lessons	\$ 97,000	\$ 83,000	\$ 92,000
4220 · Private Swim Lessons	\$ 7,500	\$ 7,500	\$ 7,500
4230 · Aquacise	\$ 7,100	\$ 7,100	\$ 7,100
4240 · Specialty Classes	\$ 5,650	\$ 6,335	\$ 6,100
4250 · Team Dues	\$ 10,500	\$ 15,000	\$ 10,000
4255 Team Unify	\$ 170,100	\$ 185,000	\$ 195,000
4260 · Team Meet Fees	\$ 14,900	\$ 14,900	\$ 14,900
4270 - Swimathon/Fundraising		\$ -	\$ -
4275 · Invitational	\$ 21,880	\$ 20,925	\$ 21,000
4280 · Pre-comp	\$ 23,850	\$ 22,000	\$ 25,500
4290 · Water Polo	\$ 28,619	\$ 26,750	\$ 27,800
4300 · Track Admissions	\$ 1,400	\$ 1,532	\$ 1,400
4310 · Gym Admissions	\$ 10,900	\$ 13,773	\$ 10,900
4320 · Gym Rental	\$ 9,000	\$ 11,933	\$ 10,500
4330 - Pickleball		\$ -	\$ -
4400 · RB Court Fees	\$ 15,000	\$ 13,469	\$ 13,500
4500 · Lockers	\$ 7,800	\$ 7,800	\$ 7,850
4600 · Aerobics/Cycle	\$ 51,000	\$ 37,271	\$ 42,000
4605 - Aerobic Camps	\$ 9,000	\$ 6,182	\$ 10,000
4610 · Room Rental	\$ 29,000	\$ 31,532	\$ 28,500
4615 · Misc. Income		\$ -	\$ -
4630 · Personal Trainers	\$ 7,000	\$ 6,816	\$ 7,000
4640 · Weight Room	\$ 13,000	\$ 20,011	\$ 19,500
4660 · Advertising	\$ 6,500	\$ 3,075	\$ 4,500
4700 · Nursery	\$ 21,500	\$ 20,000	\$ 20,500
4710 · Snack Bar	\$ 7,500	\$ 7,800	\$ 7,500
4720 · Vending	\$ 14,000	\$ 13,000	\$ 13,500
4730 · Pro Shop	\$ 12,000	\$ 9,000	\$ 10,500
4735 · Postage / Copies	\$ 100	\$ 100	\$ 100
4740 · Canyons School District	\$ 157,173	\$ 159,867	\$ 159,867
4750 · Internet Service Fees	\$ 4,000	\$ 4,800	\$ 4,500

4760- Rebates	\$ 3,000	\$ 5,900	\$ 3,500
4800 · Pavilions	\$ 18,000	\$ 18,400	\$ 18,000
4810 - Field Fees	\$ 34,000	\$ 48,226	\$ 40,500
4820 · Tennis	\$ 18,000	\$ 15,498	\$ 16,500
4821 - Pickleball Tournament Entry	\$ 3,500	\$ 3,552	\$ 2,400
4823 · Outdoor Court Reservations	\$ 500	\$ 305	\$ 500
4824 - Brighton Tennis Reservations		\$ -	\$ -
4830 · Admin Fees	\$ 2,500	\$ 2,500	\$ 2,500
4910 · Foundation / Donations		\$ -	\$ -
4911 · Golf Tournament		\$ -	\$ -
4912 - Butlerville Days 5K Income		\$ -	\$ -
4916 · 5-K Race Income	\$ 42,000	\$ 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		\$ 8	\$ -
4920 · Property Tax Revenue	\$ 2,425,000	\$ 2,425,000	\$ 2,425,000
4921 - Fee In Lieu - Misc. Collections	\$ 180,000	\$ 180,000	\$ 180,000
4930 · Interest Income	\$ 10,000	\$ 10,000	\$ 10,000
4965 · CWH City Maint. Contract	\$ 139,350	\$ 155,000	\$ 180,000
4966 · Butlerville Days Income	\$ 5,000	\$ 10,738	\$ 10,000
4972 - Kids Sports Camp	\$ 24,000	\$ 30,033	\$ 28,000
4973 - Flag Football	\$ 4,300	\$ 16,603	\$ 14,000
4983 - Foundation Contribution--skates	\$ 5,000	\$ 5,000	\$ -
Total Income	\$ 5,019,137	\$ 5,110,087	\$ 5,140,358
		\$ -	\$ -
Expense		\$ -	\$ -
5000 · Admin/Benefited Employees	\$ 307,534	\$ 317,129	\$ 328,280
5001 - Admin FICA,WC,S,V	\$ 33,829	\$ 34,884	\$ 33,649
5010 · Wages/Shift Managers	\$ 50,000	\$ 49,000	\$ 50,000
5020 · Wages/Nursery	\$ 69,000	\$ 65,000	\$ 68,000
5040 · Wages/CSR	\$ 99,000	\$ 97,000	\$ 106,800
5041 · Admin Wages/FICA,Wrkcomp	\$ 23,980	\$ 23,210	\$ 23,042
5100 · Salaries/Aquatics	\$ 136,189	\$ 128,403	\$ 129,787
5101 · Aquatics Salary, FICA,Wrkcomp	\$ 13,049	\$ 14,124	\$ 13,303
5110 · Wages/Swim Instructors	\$ 48,852	\$ 33,000	\$ 47,501
5120 · Wages/Specialty Classes	\$ 1,950	\$ 2,500	\$ 2,000
5130 · Wages/Lifeguards	\$ 285,080	\$ 288,691	\$ 305,913
5140 · Wages/Aqua Instructors	\$ 28,540	\$ 25,540	\$ 28,000
5141 · Wages/Aquatics/FICA,Wrkcomp	\$ 42,019	\$ 38,470	\$ 39,300
5160 · Wages/Swim Team	\$ 51,580	\$ 51,580	\$ 55,787
5161 · Sw Team Wages/FICA,Wrkcomp	\$ 5,674	\$ 5,674	\$ 5,718
5170 · Salaries/Swim Team	\$ 50,388	\$ 49,503	\$ 51,167
5171 · Salaries/Swim Team/FICA,WC,S,V	\$ 5,543	\$ 5,445	\$ 5,245
5200 · Salaries/Programs	\$ 82,400	\$ 84,727	\$ 90,526
5201 · Salaries/Programs,FICA,WC,S,V	\$ 9,064	\$ 9,320	\$ 9,279
5210 · Wages/Aerobics	\$ 98,500	\$ 93,043	\$ 98,500
5230 · Wages/Butler Lessons	\$ 4,000	\$ 4,339	\$ 4,550
5240 · Wages/Skate Guard	\$ 32,000	\$ 34,400	\$ 34,000
5250 · Wages/LTS Instructors	\$ 28,000	\$ 24,920	\$ 28,000

5260 · Wages Kids Sports Camp	\$ 16,000	\$ 17,221	\$ 17,500
5261 - Wages/Youth Sports	\$ 1,500	\$ 3,000	\$ 3,500
5270 · Wages/Tennis Instructors	\$ 8,000	\$ 4,326	\$ 6,000
5271 · Wages/Arena,FICA,WC,S,V	\$ 20,680	\$ 19,937	\$ 19,685
5300 · Salaries/Operations	\$ 141,110	\$ 141,110	\$ 176,422
5301 · Salaries/Oper,FICA,WC,S,V	\$ 15,522	\$ 15,600	\$ 18,083
5310 · Wages/Operations	\$ 27,000	\$ 27,000	\$ 8,330
5311 · Wages/Oper,FICA,WC,S,V	\$ 2,970	\$ 2,970	\$ 854
5400 · Salaries/Grounds	\$ 207,236	\$ 201,534	\$ 207,729
5401 · Salaries/Grounds,FICA,WC,S,V	\$ 22,796	\$ 22,169	\$ 21,292
5410 · Wages/Grounds	\$ 44,000	\$ 50,289	\$ 55,000
5411 · Wages/Grounds,FICA,WC,S,V	\$ 4,840	\$ 5,532	\$ 5,638
5500 · Salaries/Visual Maintenance	\$ 111,086	\$ 110,731	\$ 114,671
5501 · Salaries/VM,FICA,WC,S,V	\$ 12,219	\$ 12,180	\$ 11,754
5510 · Wages/Visual Maint	\$ 37,500	\$ 38,300	\$ 38,500
5511 · Wages/Visual Maint,FICA,WC,S,V	\$ 4,125	\$ 4,213	\$ 3,946
5960 Payroll General Unemployment		\$ -	\$ -
6000 · UT State Retirement	\$ 200,443	\$ 200,043	\$ 209,915
6010 · Health Ins/Disability	\$ 269,982	\$ 269,000	\$ 280,886
6011 · Health Ins-SEC 125 PR Deduct		\$ -	\$ -
6030 · Board Fees	\$ 38,000	\$ 28,943	\$ 30,500
6040 · Travel	\$ 6,600	\$ 7,300	\$ 9,800
6050 · Training/Workshops	\$ 5,150	\$ 5,700	\$ 6,900
6560 Payroll Expenses		\$ -	\$ -
6999 Uncategorized Expenses		\$ -	\$ -
7000 · Advertising/Admin		\$ -	\$ -
7001 · Marketing	\$ 15,500	\$ 15,600	\$ 15,500
7010 · Auditing	\$ 16,000	\$ 14,900	\$ 15,000
7020 · Consulting	\$ 20,000	\$ 28,000	\$ 24,000
7040 · Dues & Subscriptions	\$ 7,800	\$ 9,400	\$ 9,400
7050 · Property Insurance	\$ 85,371	\$ 85,716	\$ 85,716
7060 · Legal/Consulting, Advertising	\$ 4,500	\$ 3,000	\$ 4,500
7065 · CWH City Contract Expen	\$ 15,500	\$ 32,900	\$ 25,000
7066 · CWH Butlerville Days	\$ 800	\$ 800	\$ 800
7070 - Commision/Swim Lessons		\$ -	\$ -
7072 - Commission/Personal Training		\$ -	\$ -
7075 - Skate Sharpening		\$ -	\$ -
7090 · Retired Employee Benefits	\$ 12,200	\$ 12,200	\$ 12,200
7120 · Returned Checks	\$ 100	\$ 500	\$ 350
7130 · Bank/Credit Cart Srvc Charges	\$ 47,000	\$ 46,000	\$ 47,000
7140 · Over/Short		\$ -	\$ -
7200 · Swim Team Reimbursables	\$ 47,300	\$ 48,300	\$ 48,300
7215 · Invitational Expen	\$ 8,665	\$ 11,209	\$ 11,000
7220 · Swim Team Expen	\$ 17,872	\$ 18,000	\$ 18,377
7221 Team Unify Expen	\$ 3,400	\$ 3,400	\$ 4,200
7230 · Water Polo Expen	\$ 20,772	\$ 17,500	\$ 20,700
7540 · Telephone Expen	\$ 12,000	\$ 13,000	\$ 13,500
7550 · Utilities/Gas	\$ 100,000	\$ 100,000	\$ 100,000
7551 · Utilities/Electricity	\$ 265,000	\$ 210,000	\$ 258,000

7552 · Utilities/Sewer	\$ 13,000	\$ 13,000	\$ 13,000
7553 · Utilities/Water	\$ 17,000	\$ 17,000	\$ 19,000
7561 · Utilities/Grounds/Electricity	\$ 7,000	\$ 7,000	\$ 7,000
7562 · Utilities/Grounds/Water	\$ 21,000	\$ 21,000	\$ 23,000
7563 · Utilities/Grounds/Sewer, Garbage	\$ 22,000	\$ 23,000	\$ 23,000
7700 · Auto Expen	\$ 8,700	\$ 9,550	\$ 9,600
8000 · Repair & Maint/Admin	\$ 5,000	\$ 6,750	\$ 5,000
8010 · Repair & Maint/Pool	\$ 25,000	\$ 24,412	\$ 25,000
8020 · Repair & Maint/Arena	\$ 8,000	\$ 25,500	\$ 8,500
8030 · Repair & Maint/Gym & Wgt Room	\$ 7,000	\$ 23,000	\$ 8,500
8035 · Repair & Maint/Aerobics	\$ 1,000	\$ 250	\$ -
8036 · Repair & Maint/Tennis	\$ 1,500	\$ 1,100	\$ 1,500
8040 · Repair & Maint/Snack Bar	\$ 1,000	\$ 400	\$ 1,000
8050 · Repair & Maint/Ops, Parks, VM	\$ 55,500	\$ 89,397	\$ 64,600
8100 · Pro Shop/Cost of Goods	\$ 8,000	\$ 7,500	\$ 8,000
8130 · Uniform Expense	\$ 5,300	\$ 6,200	\$ 6,600
8140 · Uniforms/Aquatics	\$ 7,250	\$ 6,000	\$ 7,200
8500 · Sundries	\$ 12,550	\$ 13,450	\$ 13,590
9000 · Supplies/Admin	\$ 30,000	\$ 30,000	\$ 30,000
9010 · Supplies/Office Postage	\$ 6,000	\$ 4,800	\$ 5,600
9020 · Supplies/Computer	\$ 13,500	\$ 12,500	\$ 16,500
9040 · Supplies/Nursery	\$ 1,800	\$ 1,800	\$ 1,800
9050 · Supplies/Pool	\$ 9,636	\$ 9,500	\$ 10,000
9055 · Supplies/Pool (Operations)	\$ 85,000	\$ 85,000	\$ 85,000
9060 · Supplies/Aquacise	\$ 1,200	\$ 1,000	\$ 1,200
9070 · Supplies/Specialty Classes	\$ 7,000	\$ 8,780	\$ 8,500
9080 · Supplies/Programs	\$ 3,000	\$ 3,000	\$ 3,000
9081 · Supplies/LTS	\$ 1,500	\$ 1,500	\$ 1,500
9085 · Supplies/Arena	\$ 6,500	\$ 6,500	\$ 2,000
9086 · Supplies/Arena Programs	\$ 10,000	\$ 6,034	\$ 8,000
9090 · Supplies/Aerobics	\$ 4,000	\$ 4,000	\$ 4,500
9091 · Supplies/Silver Sneakers	\$ 500	\$ 500	\$ 500
9092 · Aerobic Camps	\$ 2,000	\$ 2,000	\$ 2,000
9100 · Supplies/BMS		\$ -	\$ -
9110 · Supplies/Weight Room	\$ 6,000	\$ 6,000	\$ 6,000
9115 · Supplies/Gym	\$ 1,800	\$ 1,800	\$ 1,800
9116 · Supplies/Tennis	\$ 3,000	\$ 3,000	\$ 3,000
9117 · Pickleball Tournament	\$ 3,000	\$ 3,000	\$ 1,000
9120 · Supplies/Operations	\$ 2,000	\$ 2,000	\$ 2,000
9130 · Supplies/Grounds	\$ 13,000	\$ 12,985	\$ 13,500
9131 · Field Costs	\$ 3,500	\$ 3,500	\$ 3,500
9140 · Supplies/VM Cleaning	\$ 13,000	\$ 13,100	\$ 13,250
9150 · Supplies/VM Paper	\$ 13,500	\$ 12,550	\$ 13,250
9200 · Small Equipment	\$ 14,800	\$ 16,392	\$ 23,850
9210 · 5K Race Expense	\$ 23,000	\$ 23,000	\$ 23,000
9212 · Butlerville Days 5K Expen	\$ 2,500	\$ 1,500	\$ 2,000
9219 · Triathlon Expen		\$ -	\$ -
9220 · Movie Night Expen	\$ 9,000	\$ 9,000	\$ 9,000
9222 · Kids Sports Camp	\$ 1,000	\$ 1,000	\$ 1,000

9224 - Flag Football	\$ 2,500	\$ 8,000	\$ 6,500
Total Expense	\$ 3,921,744	\$ 3,925,576	\$ 4,065,634
Net Ordinary Income	\$ 1,097,393	\$ 1,184,511	\$ 1,074,724
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
7600 · Depreciation Expen		\$ -	\$ -
9300 · Capital Equipment/Improvement	\$ 91,000	\$ 66,000	\$ 67,500
9301 · Capital Lease	\$ 56,000	\$ 53,000	\$ 86,000
9302 · Bond Payments	\$ 885,761	\$ 887,431	\$ 883,609
Total Other Expense	\$ 1,042,761	\$ 1,016,431	\$ 1,047,109
Net With Other Expense	\$ 54,632	\$ 168,080	\$ 27,615
From Fund Balance		\$ -	\$ -
		\$ -	\$ -
Depreciation (estimate)	\$ 335,000	\$ 337,500	\$ 325,000
Total with Depreciation		\$ -	\$ -

Approved as the 2018 Budget for the Cottonwood Heights Parks and Recreation Service Area
December 13, 2017

Carl Evans

Carl Evans, Chair

Debbie Tyler

Debbie Tyler, Clerk

Bart Hopkin

Bart Hopkin, Treasurer



Attest: _____