

RESOLUTION NO. 2015-13

A RESOLUTION ADOPTING THE 2016 BUDGET AND FEE SCHEDULE FOR THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA.

WHEREAS, the Cottonwood Heights Parks and Recreation Service Area and Board of Trustees has considered the 2016 Budget and Fee Schedule;

WHEREAS, The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area, in accordance with law, desires to adopt a 2016 Budget and Fee Schedule;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA AS FOLLOWS:

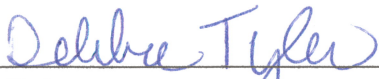
1. **Adoption.** The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area (the "Service Area") hereby adopts the 2016 Cottonwood Heights Parks and Recreation Service Area Budget and Fee Schedule in Attachment 2015-13.
2. **Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidly or unenforceability, shall not affect any other portion of this Resolution, and all sections, parts and provisions shall be severable.
3. **Effective Date.** This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA ON THIS 16 DAY OF DECEMBER 2015.

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA



Carl Evans



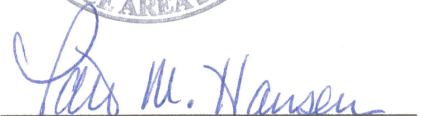
Debbie Tyler



Bart Hopkin, Chair



ATTEST:





Cottonwood Heights Parks and Recreation Service Area 2016 Budget

OVERALL	2014 Year End Actual	2015 Estimated Year End	2016 Budget
Ordinary Income/Expense			
Income			
4000 · Memberships	\$ 690,921	\$ 705,000	\$ 710,000
4010 · SilverSneakers	\$ 52,012	\$ 58,617	\$ 58,000
4100 · Arena Admissions	\$ 97,263	\$ 87,304	\$ 88,000
4120 · LTS Group Skate Lessons	\$ 43,893	\$ 44,884	\$ 46,000
4130 · BMS Skate Lessons	\$ 13,102	\$ 9,169	\$ 9,000
4140 · Freestyle	\$ 49,067	\$ 54,090	\$ 52,000
4150 · Private Arena Rental	\$ 113,265	\$ 121,160	\$ 120,000
4160 · Private Skate Lessons	\$ 9,608	\$ 11,029	\$ 10,500
4200 · Pool Admissions	\$ 224,111	\$ 234,000	\$ 246,000
4210 · Public Swim Lessons	\$ 94,152	\$ 97,020	\$ 96,980
4220 · Private Swim Lessons	\$ 3,971	\$ 19,050	\$ 19,000
4230 · Aquacise	\$ 7,014	\$ 6,700	\$ 7,100
4240 · Specialty Classes	\$ 9,282	\$ 8,000	\$ 8,700
4250 · Team Dues	\$ 28,055	\$ 21,500	\$ 21,055
4255 · Team Unify	\$ 123,312	\$ 145,500	\$ 147,100
4260 · Team Meet Fees	\$ 27,931	\$ 21,000	\$ 24,440
4270 · Swimathon / Fundraising		\$ -	
4275 · Invitational	\$ 16,417	\$ 15,305	\$ 16,600
4280 · Pre-comp	\$ 23,793	\$ 22,000	\$ 23,000
4290 · Water Polo	\$ 16,328	\$ 28,738	\$ 28,730
4300 · Track Admissions	\$ 1,441	\$ 1,305	\$ 1,400
4310 · Basketball Admissions	\$ 7,033	\$ 8,241	\$ 8,000
4320 · Gym Rental	\$ 12,126	\$ 17,100	\$ 16,000
4330 · Pickleball		\$ 700	\$ 1,400
4400 · RB Court Fees	\$ 13,666	\$ 14,000	\$ 15,000
4410 · RB Guest Fees	\$ 742	\$ -	
4500 · Lockers	\$ 7,718	\$ 7,500	\$ 7,500
4600 · Aerobics/Cycle	\$ 59,022	\$ 60,573	\$ 60,000
4610 · Room Rental	\$ 26,702	\$ 28,000	\$ 29,000
4615 · Misc. Income		\$ 71	
4620 · Brighton High Aerobics		\$ -	
4630 · Personal Trainers	\$ 6,944	\$ 7,013	\$ 7,000
4640 · Weight Room	\$ 8,889	\$ 11,118	\$ 11,000
4660 · Arena Advertising	\$ 3,666	\$ 1,500	\$ 1,500
4670 · Butler Fit Kids		\$ -	
4700 · Nursery	\$ 19,287	\$ 18,864	\$ 17,500
4710 · Snack Bar	\$ 6,515	\$ 7,098	\$ 7,500

4720 · Vending	\$ 13,922	\$ 13,420	\$ 13,500
4730 · Pro Shop	\$ 13,653	\$ 10,458	\$ 13,500
4735 · Postage / Copies	\$ 118	\$ 150	\$ 150
4740 · Canyons School District	\$ 155,627	\$ 155,627	\$ 155,627
4750 · Internet Service Fees	\$ 3,530	\$ 3,500	\$ 3,500
4800 · Pavilions	\$ 17,042	\$ 15,000	\$ 18,500
4810 - Field Fees	\$ 21,727	\$ 16,000	\$ 20,000
4820 · Tennis	\$ 18,100	\$ 16,330	\$ 18,000
4821 · Tennis Tournament Entry	\$ 5,242	\$ 5,865	\$ 6,000
4823 · Tennis Reservations	\$ 283	\$ 700	\$ 600
4824 - Brighton Tennis Reservations		\$ 100	\$ 200
4830 · Admin Fees	\$ 2,725	\$ 2,735	\$ 2,500
4840 · Management Fees		\$ -	
4910 · Foundation / Donations		\$ -	
4911 · Golf Tournament		\$ -	
4912 - Butlerville Days 5K Income	\$ 3,279	\$ -	
4916 · 5-K Race Income	\$ 47,867	\$ 48,000	\$ 48,000
4917 · Movie Night Income	\$ 8,000	\$ 9,000	\$ 9,000
4918 - CH Hosting	\$ 10,000	\$ 10,000	\$ 10,000
4919 - Triathlon Income	\$ 5,353	\$ 6,569	\$ 8,800
4920 · Property Tax Revenue	\$ 2,361,616	\$ 2,421,308	\$ 2,425,000
4921 - Fee In Lieu - Misc. Collections	\$ 165,128	\$ 178,163	\$ 175,000
4930 · Interest Income	\$ 1,009	\$ 3,500	\$ 3,500
4965 · CWH City Maint. Contract	\$ 169,615	\$ 165,000	\$ 175,000
4966 · Butlerville Days Income	\$ 8,123	\$ 10,672	\$ 10,000
4972 - Kids Sports Camp		\$ 14,262	\$ 20,000
4973 - Spring Flag Football		\$ 8,016	\$ 8,500
4974 - Cross Country		\$ -	
4980 · Sales Tax Discount		\$ -	
4983 - Foundation Contribution--skates		\$ 5,000	\$ 5,000
Total Income	\$ 4,849,207	\$ 5,012,524	\$ 5,064,882
Expense			
5000 · Admin/Benefited Employees	\$ 316,173	\$ 342,006	\$ 292,133
5001 · Admin FICA,WC,S,V	\$ 33,126	\$ 41,041	\$ 32,135
5010 · Wages/Shift Managers	\$ 62,392	\$ 47,000	\$ 49,000
5020 · Wages/Nursery	\$ 59,257	\$ 60,000	\$ 63,000
5040 · Wages/CSR	\$ 85,183	\$ 95,000	\$ 97,000
5041 · Admin Wages/FICA,Wrkcomp	\$ 20,785	\$ 24,000	\$ 23,430
5100 · Salaries/Aquatics	\$ 109,063	\$ 94,647	\$ 102,802
5101 · Aquatics Salary, FICA,Wrkcomp	\$ 11,411	\$ 11,358	\$ 11,308
5110 · Wages/Swim Instructors	\$ 40,310	\$ 72,252	\$ 72,250
5120 · Wages/Specialty Classes	\$ 1,489	\$ 2,100	\$ 2,350
5130 · Wages/Lifeguards	\$ 277,736	\$ 284,861	\$ 290,080
5140 · Wages/Aqua Instructors	\$ 26,394	\$ 27,800	\$ 29,000
5141 · Wages/Aquatics/FICA,Wrkcomp	\$ 32,096	\$ 42,571	\$ 47,242
5160 · Wages/Swim Team	\$ 48,829	\$ 48,810	\$ 49,990
5161 · Swim Team Wages/FICA,Wrkcomp	\$ 5,009	\$ 5,857	\$ 5,499
5170 · Salaries/Swim Team	\$ 44,253	\$ 45,587	\$ 47,314

5171 · Salaries/Swim Team/FICA,WC,S,V	\$ 4,680	\$ 5,470	\$ 5,205
5200 · Salaries/Programs	\$ 79,800	\$ 78,620	\$ 80,850
5201 · Salaries/Programs,FICA,WC,S,V	\$ 8,207	\$ 9,434	\$ 8,894
5210 · Wages/Aerobics	\$ 95,444	\$ 98,000	\$ 98,000
5230 · Wages/Butler Lessons	\$ 7,918	\$ 5,354	\$ 6,000
5240 · Wages/Skate Guard	\$ 34,434	\$ 32,911	\$ 32,000
5250 · Wages/LTS Instructors	\$ 27,425	\$ 26,002	\$ 28,000
5260 · Wages/Super Sports		\$ 14,000	\$ 12,371
Wages/Youth Sports			\$ 2,000
5270 · Wages/Tennis Instructors	\$ 9,762	\$ 7,575	\$ 8,000
5271 · Wages/Arena,FICA,WC,S,V	\$ 19,349	\$ 22,061	\$ 20,721
5300 · Salaries/Operations	\$ 127,589	\$ 130,500	\$ 135,700
5301 · Salaries/Oper,FICA,WC,S,V	\$ 14,338	\$ 15,660	\$ 14,927
5310 · Wages/Operations	\$ 22,583	\$ 24,300	\$ 28,000
5311 · Wages/Oper,FICA,WC,S,V	\$ 1,858	\$ 2,916	\$ 3,080
5400 · Salaries/Grounds	\$ 189,067	\$ 194,500	\$ 197,621
5401 · Salaries/Grounds,FICA,WC,S,V	\$ 19,342	\$ 23,340	\$ 21,738
5410 · Wages/Grounds	\$ 53,930	\$ 49,000	\$ 54,000
5411 · Wages/Grounds,FICA,WC,S,V	\$ 4,096	\$ 5,880	\$ 5,940
5500 · Salaries/Visual Maintenance	\$ 101,513	\$ 102,377	\$ 106,181
5501 · Salaries/VM,FICA,WC,S,V	\$ 11,704	\$ 12,285	\$ 11,680
5510 · Wages/Visual Maint	\$ 35,234	\$ 37,300	\$ 36,000
5511 · Wages/Visual Maint,FICA,WC,S,V	\$ 3,157	\$ 4,476	\$ 3,960
5910 · Sick Pay		\$ -	
5950 · Vacation Pay		\$ -	
5960 Payroll General Unemployment	\$ 5,021	\$ -	
6000 · UT State Retirement	\$ 141,453	\$ 171,256	\$ 174,077
6010 · Health Ins/Disability	\$ 217,704	\$ 250,904	\$ 258,000
6011 · Health Ins-SEC 125 PR Deduct	\$ 697	\$ 1,288	
6030 · Board Fees	\$ 13,197	\$ 15,300	\$ 20,221
6040 · Travel	\$ 2,358	\$ 5,700	\$ 8,620
6050 · Training/Workshops	\$ 234	\$ 4,993	\$ 3,420
6560 Payroll Expenses	\$ 18,125	\$ 1,462	
6999 Uncategorized Expenses		\$ -	
7000 · Advertising/Admin	\$ 11,962	\$ 14,000	\$ 14,000
7001 · Marketing	\$ 3,567	\$ 6,500	\$ 6,500
7010 · Auditing	\$ 16,250	\$ 15,900	\$ 16,000
7020 · Consulting	\$ 12,844	\$ 39,000	\$ 20,000
7040 · Dues & Subscriptions	\$ 8,239	\$ 7,800	\$ 7,800
7050 · Property Insurance	\$ 74,855	\$ 79,777	\$ 80,000
7060 · Legal/Consulting, Advertising	\$ 3,540	\$ 4,000	\$ 4,000
7065 · CWH City Contract Expen	\$ 17,640	\$ 19,000	\$ 22,000
7066 · CWH Butlerville Days	\$ 5,016	\$ 2,841	\$ 3,000
7070 · Commissions/Swim Lessons		\$ -	
7071 Commissions/Private Skate Lessons		\$ -	
7072 · Commissions/Personal Train		\$ -	
7075 - Skate Sharpening		\$ 4,000	
7090 · Retired Employee Benefits	\$ 2,846	\$ 9,000	\$ 11,530
7101 · Bond Other Expen		\$ -	
7116 · Other Interest Expen 7115		\$ -	

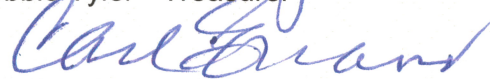
7120 · Returned Checks	\$ 487	\$ 500	\$ 500
7130 · Bank/Credit Cart Srvc Charges	\$ 40,846	\$ 45,000	\$ 45,000
7131 · Misc Bank Expense		\$ -	
7140 · Over/Short	\$ 263	\$ -	
7141 · Uncleared Bank Transactions		\$ -	
7170 · Golf Tourn Expen		\$ -	
7200 · Swim Team Reimbursables	\$ 53,081	\$ 46,000	\$ 45,850
7210 · Swimathon/Fundraising Expen		\$ -	
7215 · Invitational Expen	\$ 7,235	\$ 7,520	\$ 10,000
7220 · Swim Team Expen	\$ 12,910	\$ 15,935	\$ 16,102
7221 Team Unify Expen	\$ 2,304	\$ 3,100	\$ 3,300
7230 · Water Polo Expen	\$ 12,226	\$ 21,500	\$ 22,500
7540 · Telephone Expen	\$ 8,674	\$ 10,800	\$ 12,720
7550 · Utilities/Gas	\$ 153,865	\$ 105,000	\$ 115,000
7551 · Utilities/Electricity	\$ 243,571	\$ 248,000	\$ 255,000
7552 · Utilities/Sewer	\$ 10,608	\$ 11,000	\$ 11,000
7553 · Utilities/Water	\$ 7,671	\$ 21,000	\$ 21,000
7561 · Utilities/Grounds/Electricity	\$ 6,628	\$ 6,700	\$ 7,000
7562 · Utilities/Grounds/Water	\$ 33,515	\$ 22,000	\$ 23,000
7563 · Utilities/Grounds/Sewer, Garbage	\$ 22,264	\$ 20,000	\$ 21,000
7700 · Auto Expen	\$ 11,571	\$ 11,100	\$ 11,950
8000 · Repair & Maint/Admin	\$ 2,974	\$ 4,000	\$ 4,000
8010 · Repair & Maint/Pools	\$ 24,077	\$ 24,000	\$ 25,000
8020 · Repair & Maint/Arena	\$ 5,717	\$ 9,000	\$ 9,000
8030 · Repair & Maint/Gym & Wgt Room	\$ 10,784	\$ 7,000	\$ 7,000
8035 · Repair & Maint/Aerobics	\$ 470	\$ 800	\$ 1,000
8036 · Repair & Maint/Tennis	\$ 430	\$ 750	\$ 1,000
8040 · Repair & Maint/Snack Bar	\$ 957	\$ 1,135	\$ 1,000
8050 · Repair & Maint/Ops, Parks, VM	\$ 51,378	\$ 54,600	\$ 55,500
8100 · Pro Shop/Cost of Goods	\$ 8,855	\$ 10,000	\$ 10,000
8130 · Uniform Expense	\$ 4,228	\$ 4,500	\$ 4,950
8140 · Uniforms/Aquatics	\$ 6,610	\$ 7,245	\$ 7,300
8500 · Sundries	\$ 5,164	\$ 9,060	\$ 9,100
9000 · Supplies/Admin	\$ 29,102	\$ 30,000	\$ 30,000
9010 · Supplies/Office Postage	\$ 5,321	\$ 6,000	\$ 6,000
9020 · Supplies/Computer	\$ 13,428	\$ 18,550	\$ 13,550
9040 · Supplies/Nursery	\$ 1,352	\$ 1,800	\$ 1,800
9050 · Supplies/Pool	\$ 11,268	\$ 12,500	\$ 9,500
9055 · Supplies/Pool (Operations)	\$ 84,840	\$ 84,000	\$ 87,000
9060 · Supplies/Aquacise	\$ 938	\$ 1,000	\$ 1,200
9070 · Supplies/Specialty Classes	\$ 3,938	\$ 3,500	\$ 7,000
9080 · Supplies/Programs	\$ 2,132	\$ 3,000	\$ 3,000
9081 · Supplies/LTS	\$ 1,366	\$ 3,000	\$ 3,000
9085 · Supplies/Arena	\$ 5,475	\$ 6,500	\$ 6,500
9090 · Supplies/Aerobics	\$ 5,761	\$ 6,000	\$ 6,000
9091 Supplies/SilverSneakers	\$ 70	\$ 500	\$ 500
9100 · Supplies/BMS		\$ -	
9110 · Supplies/Weight Room	\$ 2,846	\$ 4,986	\$ 6,000
9115 · Supplies/Gym	\$ 2,309	\$ 1,800	\$ 1,800
9116 · Supplies/Tennis	\$ 3,943	\$ 3,000	\$ 4,000

9117 · Tennis Tournament	\$ 5,898	\$ 3,800	\$ 3,000
9120 · Supplies/Operations	\$ 2,135	\$ 2,000	\$ 2,000
9130 · Supplies/Grounds	\$ 11,002	\$ 13,500	\$ 14,000
9131 · Field Costs	\$ 2,269	\$ 2,500	\$ 3,500
9140 · Supplies/VM Cleaning	\$ 12,859	\$ 13,370	\$ 14,000
9150 · Supplies/VM Paper	\$ 10,984	\$ 12,885	\$ 13,200
9200 · Small Equipment	\$ 14,699	\$ 13,600	\$ 18,000
9210 · 5K Race Expense	\$ 21,874	\$ 25,000	\$ 25,000
9212 - Butlerville Days 5K Expen	\$ 90	\$ 498	\$ 500
9219 - Triathlon Expen	\$ 9,601	\$ 9,681	\$ 8,000
9220 · Movie Night Expen	\$ 8,808	\$ 9,404	\$ 9,000
9222 - Kids Sports Camp		\$ 452	\$ 1,000
9224 - Spring Flag Football		\$ 5,600	\$ 5,800
9226 - Cross Country		\$ -	
		\$ -	
Total Expense	\$ 3,624,155	\$ 3,825,243	\$ 3,844,191
Net Ordinary Income		\$ 1,187,281	\$ 1,220,691
Other Income/Expense			
		\$ -	
7100 Bond Interest Expense		\$ -	
7102 · Deferred Bond Accrual		\$ -	
7110 · Cost of Issuance		\$ -	
7115 · TAN/Line of Credit/Interest Expen	\$ 12,372	\$ 40,000	\$ 40,000
7600 · Depreciation Expen		\$ -	
9300 · Capital Equipment/Improvement	\$ 129,653	\$ 116,467	\$ 158,000
9301 · Capital Lease	\$ 54,303	\$ 55,000	\$ 56,000
9302 · Bond Payments	\$ 874,586	\$ 878,169	\$ 891,139
Total Other Expense	\$ 1,070,914	\$ 1,089,636	\$ 1,145,139
Net With Other Expense	\$ 154,138	\$ 97,645	\$ 75,552
From Fund Balance		\$ -	
Net Income	\$ 154,138	\$ 97,645	\$ 75,552
Depreciation (estimate)	\$ 691,025	\$ 452,750	\$ 411,000
Total with Depreciation	\$ (536,887)	\$ (355,105)	\$ (335,448)

Approved as the 2016 Budget for the Cottonwood Heights Parks and Recreation
Service Area December 16, 2015


Bart Hopkin - Chair


Debbie Tyler - Treasurer


Carl Evans - Clerk



Attest: 