COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

OVERALL	2026 APPROVED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET
Ordinary Income/Expense			
Income			
4000 · Memberships	$ 830,000	$ 830,000	$ 883,000
4010 · SilverSneakers	$ 104,000	$ 124,000	$ 124,000
4100 · Arena Admissions	$ 120,000	$ 135,000	$ 150,000
4120 · LTS Group Skate Lessons	$ 65,000	$ 90,000	$ 90,000
4130 · BMS Skate Lessons	$ 5,000	$ 5,788	$ 5,000
4140 · Freestyle	$ 117,000	$ 145,000	$ 135,000
4150 · Private Arena Rental	$ 225,000	$ 240,000	$ 245,000
4160 · Private Skate Lessons	$ 14,000	$ 17,000	$ 15,500
4200 · Pool Admissions	$ 332,783	$ 338,000	$ 398,000
4210 · Public-Swim Lessons	$ 100,000	$ 104,000	$ 129,000
4220 · Private Swim Lessons	$ 6,875	$ 6,118	$ 7,000
4230 · Water Fitness	$ 5,000	$ 3,900	$ 4,500
4240 · Specialty Classes	$ 3,500	$ 3,500	$ 3,500
4250 · Team Dues	$ 500	$ 250	$ 250
4255 Team Unify	$ 250,000	$ 230,000	$ 250,000
4260 · Team Meet Fees	$ 10,000	$ 5,000	$ 5,000
4275 · Invitational	$ 35,000	$ 42,219	$ 40,000
4280 · Pre-comp	$ 24,000	$ 25,000	$ -
4290 · Water Polo	$ 7,000	$ -	$ -
4300 · Track Admissions	$ 1,000	$ 1,000	$ 1,000
4310 · Gym Admissions	$ 10,000	$ 10,500	$ 10,000
4320 · Gym Rental	$ 14,500	$ 200	$ 5,800
4400 · RB Court Fees	$ 15,000	$ 20,500	$ 16,000
4500 · Lockers	$ 9,000	$ 9,000	$ 9,000
4600 · Land Fitness	$ 32,000	$ 30,000	$ 32,000
4605 · Fitness Camps	$ 4,000	$ 6,250	$ 4,000
4610 · Room Rental	$ 25,000	$ 26,000	$ 19,200
4630 · Personal Trainers	$ 5,500	$ 7,000	$ 6,250
4640 · Weight Room	$ 55,000	$ 70,000	$ 62,500
4660 · Advertising	$ 750	$ 750	$ 750
4700 · Nursery	$ 7,000	$ 10,000	$ 10,000
4710 · Snack Bar	$ 13,500	$ 13,936	$ 12,000
4720 · Vending	$ 15,000	$ 15,000	$ 15,000
4730 · Pro Shop	$ 4,000	$ 3,000	$ 4,000
4735 · Postage / Copies	$ 30	$ 30	$ 30
4740 · Canyons School District	$ 219,748	$ 220,894	$ 220,894
4760 · Rebates	$ 4,000	$ 29,002	$ 4,000
4800 · Pavilions	$ 23,000	$ 24,200	$ 23,000
4810 · Field Fees	$ 42,000	$ 48,000	$ 48,000

4820 · Tennis - LTP	$ 23,000	$ 30,855	$ 26,500
4821 · Pickleball -LTP	$ 5,500	$ 4,213	$ 4,000
4823 · Outdoor Court Reservations	$ 6,000	$ 6,700	$ 6,200
4830 · Admin Fees	$ 2,500	$ 2,500	$ 2,500
4840 · Processing Fees	$ 50,000	$ 55,000	$ 25,000
4916 · 5-K Race Income	$ 67,500	$ 67,500	$ 68,000
4918 · CH Hosting	$ 10,000	$ 10,000	$ 10,000
4920 · Property Tax Revenue	$ 2,937,000	$ 2,954,008	$ 3,754,008
4921 · Fee In Lieu - Misc. Collections	$ 170,000	$ 160,000	$ 170,000
4930 · Interest Income	$ 37,500	$ 37,500	$ 37,500
4965 · CWH City Maint. Contract	$ 321,813	$ 321,813	$ 412,388
4972 · Kids Sports Camp	$ 58,000	$ 60,500	$ 64,000
4973 · Flag Football	$ 40,000	$ 38,900	$ 45,000
4974 · Junior Jazz	$ 40,000	$ 40,000	$ 42,000
4975 · CWH Youth Soccer	$ 92,000	$ 107,885	$ 107,500
Total Income	$ 6,615,499	$ 6,787,411	$ 7,762,770
Expense	**2026 APPROVED BUDGET**	**2026 AMENDED BUDGET**	**2027 PROPOSED BUDGET**
5000 · Admin/Benefited Employees	$ 599,129	$ 558,554	$ 564,446
5001 · Admin FICA,WC,S,V	$ 66,222	$ 61,441	$ 59,267
5010 · Wages/MOD	$ 65,000	$ 65,000	$ 71,170
5020 · Wages/Nursery	$ 35,050	$ 40,000	$ 40,925
5040 · Wages/CSR	$ 215,000	$ 218,000	$ 232,850
5041 · Admin Wages/FICA,Wrkcomp	$ 34,656	$ 35,530	$ 36,219
5100 · Salaries/Aquatics	$ 266,716	$ 257,985	$ 270,829
5101 · Aquatics Salary, FICA,Wrkcomp	$ 29,339	$ 28,378	$ 28,437
5110 · Wages/Swim Instructors	$ 66,500	$ 68,250	$ 66,500
5120 · Wages/Specialty Classes	$ 2,500	$ 2,938	$ 2,538
5130 · Wages/Lifeguards	$ 450,000	$ 555,000	$ 500,000
5140 · Wages/Water Fitness Instructors	$ 27,000	$ 17,500	$ 22,697
5141 · Wages/Aquatics/FICA,Wrkcomp	$ 60,060	$ 70,806	$ 62,132
5160 · Wages/Swim Team	$ 55,000	$ 55,668	$ 55,000
5161 · Sw Team Wages/FICA,Wrkcomp	$ 6,050	$ 6,123	$ 5,775
5200 · Salaries/Programs	$ 191,100	$ 190,679	$ 195,890
5201 · Salaries/Programs,FICA,WC,S,V	$ 21,118	$ 20,975	$ 20,568
5210 · Wages/Land Fitness	$ 105,000	$ 114,000	$ 113,160
5240 · Wages/Skate Guard	$ 78,500	$ 78,500	$ 81,300
5250 · Wages/LTS Instructors	$ 25,750	$ 32,000	$ 32,275
5260 · Wages Kids Sports Camp	$ 42,540	$ 42,540	$ 49,502
5264 · Wages/Youth Soccer	$ 7,500	$ 7,500	$ 8,097
5266 · Wages/Flag Football	$ 7,000	$ 7,000	$ 7,598
5268 · Wages/Junior Jazz	$ 8,000	$ 7,000	$ 7,598
5270 · Wages/Tennis Instructors	$ 9,250	$ 9,250	$ 9,750
5271 · Wages/Arena,FICA,WC,S,V	$ 30,608	$ 32,757	$ 32,474
5300 · Salaries/Operations	$ 283,913	$ 283,946	$ 300,018
5301 · Salaries/Oper,FICA,WC,S,V	$ 31,230	$ 31,234	$ 31,502

5310 · Wages/Operations	$ 50,565	$ 45,000	$ 60,827
5311 · Wages/Oper,FICA,WC,S,V	$ 5,562	$ 4,950	$ 6,387
5400 · Salaries/Grounds	$ 352,983	$ 351,735	$ 374,464
5401 · Salaries/Grounds,FICA,WC,S,V	$ 38,828	$ 38,691	$ 39,319
5410 · Wages/Grounds	$ 58,750	$ 58,750	$ 60,570
5411 · Wages/Grounds,FICA,WC,S,V	$ 6,463	$ 6,463	$ 6,360
5500 · Salaries/Visual Maintenance	$ 147,526	$ 146,914	$ 154,726
5501 · Salaries/VM,FICA,WC,S,V	$ 16,228	$ 16,161	$ 16,246
5510 · Wages/Visual Maint	$ 46,000	$ 45,752	$ 60,420
5511 · Wages/Visual Maint,FICA,WC,S,V	$ 5,060	$ 5,033	$ 6,344
6000 · UT State Retirement	$ 290,974	$ 290,974	$ 301,503
6010 · Health Ins/Disability	$ 367,000	$ 356,000	$ 367,000
6030 · Board Fees	$ 27,500	$ 21,000	$ 30,000
6040 · Travel	$ 18,000	$ 7,000	$ 18,000
6050 · Training/Workshops/Education	$ 17,100	$ 11,631	$ 17,350
7001 · Marketing	$ 12,500	$ 11,000	$ 12,500
7010 · Auditing	$ 20,500	$ 14,550	$ 17,500
7020 · Consulting	$ 50,000	$ 55,000	$ 30,000
7040 · Dues & Subscriptions	$ 99,750	$ 105,390	$ 105,000
7050 · Property Insurance	$ 125,000	$ 116,000	$ 122,000
7060 · Legal/Consulting, Advertising	$ 9,000	$ 12,000	$ 10,000
7065 · CWH City Contract Expen	$ 62,021	$ 65,000	$ 75,000
7130 · Bank/Credit Cart Srvc Charges	$ 200,000	$ 200,000	$ 175,000
7200 · Swim Team Reimbursables	$ 56,000	$ 60,000	$ 56,000
7215 · Invitational Expen	$ 20,000	$ 16,584	$ 20,000
7220 · Swim Team Expen	$ 20,700	$ 15,000	$ 15,000
7221 Team Unify Expen	$ 2,000	$ 2,000	$ 2,000
7230 · Water Polo Expen	$ 2,500	$ -	$ -
7540 · Telephone Expen	$ 28,000	$ 28,000	$ 28,000
7550 · Utilities/Gas	$ 250,000	$ 220,000	$ 240,000
7551 · Utilities/Electricity	$ 280,000	$ 280,000	$ 286,000
7552 · Utilities/Sewer	$ 18,000	$ 20,058	$ 21,000
7553 · Utilities/Water	$ 60,000	$ 80,000	$ 110,000
7561 · Utilities/Grounds/Electricity	$ 8,000	$ 8,114	$ 8,500
7562 · Utilities/Grounds/Water	$ 110,000	$ 140,000	$ 135,000
7563 · Utilities/Grounds/Sewer, Garbage	$ 36,000	$ 30,195	$ 40,000
7700 · Auto Expen	$ 22,450	$ 20,750	$ 22,200
8000 · Repair & Maint/Admin	$ 15,000	$ 15,000	$ 15,000
8010 · Repair & Maint/Pools	$ 60,000	$ 91,000	$ 70,000
8020 · Repair & Maint/Arena	$ 40,000	$ 50,000	$ 45,000
8030 · Repair & Maint/Gym & Wgt Room	$ 12,000	$ 16,000	$ 16,000
8036 · Repair & Maint/Tennis	$ 1,000	$ 1,000	$ 1,000
8040 · Repair & Maint/Snack Bar	$ 2,500	$ 1,000	$ 12,500
8050 · Repair & Maint/Ops	$ 80,000	$ 90,000	$ 90,000
8055 · Repair & Maint Parks	$ 80,000	$ 85,000	$ 85,000
8100 · Pro Shop/Cost of Goods	$ 4,000	$ 3,000	$ 4,000
8130 · Uniform Expense	$ 17,000	$ 17,000	$ 19,000

8140 · Uniforms/Aquatics	$ 10,000	$ 7,500	$ 10,000
8500 · Sundries	$ 17,300	$ 17,575	$ 17,300
9000 · Supplies/Admin	$ 40,000	$ 40,000	$ 40,000
9010 · Supplies/Office Postage	$ 5,000	$ 5,000	$ 5,000
9020 · Supplies/Computer	$ 38,000	$ 38,000	$ 38,000
9040 · Supplies/Nursery	$ 1,250	$ 1,250	$ 1,250
9050 · Supplies/Pool	$ 15,000	$ 15,000	$ 15,000
9055 · Supplies/Pool (Operations)	$ 150,000	$ 187,500	$ 190,000
9060 · Supplies/Aquacise	$ 1,500	$ 1,500	$ 1,500
9070 · Supplies/Specialty Classes	$ 8,000	$ 8,000	$ 8,000
9080 · Supplies/Programs	$ 3,250	$ 3,250	$ 3,250
9081 · Supplies/LTS	$ 800	$ 1,000	$ 1,000
9085 · Supplies/Arena	$ 5,481	$ 5,481	$ 7,000
9090 · Supplies/Land Fitness	$ 6,000	$ 6,000	$ 6,000
9091 · Supplies/SilverSneakers	$ 500	$ 800	$ 500
9092 · Fitness Camps	$ 1,000	$ 1,000	$ 1,000
9110 · Supplies/Weight Room	$ 5,250	$ 5,250	$ 5,250
9115 · Supplies/Gym	$ 1,500	$ 1,500	$ 1,500
9116 · Supplies/Tennis	$ 1,300	$ 1,300	$ 1,300
9120 · Supplies/Operations	$ 4,000	$ 4,000	$ 4,000
9130 · Supplies/Grounds	$ 10,460	$ 9,000	$ 12,500
9131 · Field Costs	$ 13,053	$ 12,750	$ 13,500
9140 · Supplies/VM Cleaning	$ 29,242	$ 29,078	$ 31,000
9150 · Supplies/VM Paper	$ 21,392	$ 18,000	$ 24,000
9200 · Small Equipment	$ 24,480	$ 24,480	$ 24,480
9210 · 5K Race Expense	$ 38,000	$ 38,000	$ 39,000
9212 · Pickleball Tournaments	$ 3,550	$ 3,500	$ 3,000
9222 · Kids Sports Camp	$ 2,000	$ 1,500	$ 1,700
9224 · Flag Football	$ 22,000	$ 22,000	$ 25,000
9225 · Junior Jazz	$ 26,000	$ 26,000	$ 27,000
9226 · CWH Youth Soccer	$ 38,000	$ 46,000	$ 45,000
Total Expense	$ 6,615,499	$ 6,754,462	$ 6,919,263
Net Ordinary Income	$ -	$ 32,950	$ 843,507
Other Income/Expense			$ -
			$ -
9300 · Capital Equipment/Improvement	$ 125,000	$ 144,806	$ 725,680
9301 · Capital Lease	$ 137,018	$ 137,017	$ 128,557
Total Other Expense	$ 262,018	$ 281,823	$ 854,237
Net With Other Expense	$ (262,018)	$ (248,874)	$ (10,731)
From Capital Fund			$ -
			$ -
Depreciation (estimate)	$ -	$ -	$ 601,234