

**COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA**

OVERALL	2025 APPROVED BUDGET	2025 AMENDED BUDGET	2026 PROPOSED BUDGET
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Memberships	\$ 790,000	\$ 850,000	\$ 830,000
4010 · SilverSneakers	\$ 100,000	\$ 105,000	\$ 104,000
4100 · Arena Admissions	\$ 110,000	\$ 125,000	\$ 120,000
4120 · LTS Group Skate Lessons	\$ 55,000	\$ 70,000	\$ 65,000
4130 · BMS Skate Lessons	\$ 5,000	\$ 6,075	\$ 5,000
4140 · Freestyle	\$ 110,000	\$ 110,000	\$ 117,000
4150 · Private Arena Rental	\$ 200,000	\$ 225,000	\$ 225,000
4160 · Private Skate Lessons	\$ 12,000	\$ 15,000	\$ 14,000
4200 · Pool Admissions	\$ 320,000	\$ 350,000	\$ 331,000
4210 · Public-Swim Lessons	\$ 99,000	\$ 102,000	\$ 99,000
4220 · Private Swim Lessons	\$ 4,500	\$ 5,500	\$ 6,875
4230 · Water Fitness	\$ 5,000	\$ 5,000	\$ 5,000
4240 · Specialty Classes	\$ 3,500	\$ 3,000	\$ 3,500
4250 · Team Dues	\$ 500	\$ 770	\$ 500
4255 Team Unify	\$ 245,000	\$ 254,000	\$ 250,000
4260 · Team Meet Fees	\$ 13,000	\$ 9,000	\$ 10,000
4275 · Invitational	\$ 32,500	\$ 37,244	\$ 35,000
4280 · Pre-comp	\$ 36,000	\$ 19,500	\$ 24,000
4290 · Water Polo	\$ 7,000	\$ -	\$ 7,000
4300 · Track Admissions	\$ 1,000	\$ 1,000	\$ 1,000
4310 · Gym Admissions	\$ 11,000	\$ 8,795	\$ 10,000
4320 · Gym Rental	\$ 20,000	\$ 14,500	\$ 14,500
4400 · RB Court Fees	\$ 18,000	\$ 15,000	\$ 15,000
4500 · Lockers	\$ 7,000	\$ 8,500	\$ 8,000
4600 · Land Fitness	\$ 27,000	\$ 33,500	\$ 32,000
4605 - Fitness Camps	\$ 4,000	\$ 4,000	\$ 4,000
4610 · Room Rental	\$ 29,000	\$ 22,040	\$ 25,000
4630 · Personal Trainers	\$ 3,500	\$ 6,000	\$ 5,500
4640 · Weight Room	\$ 45,000	\$ 59,000	\$ 52,000
4660 · Advertising	\$ 1,000	\$ 500	\$ 750
4700 · Nursery	\$ 7,000	\$ 6,500	\$ 7,000
4710 · Snack Bar	\$ 11,500	\$ 15,126	\$ 13,500
4720 · Vending	\$ 15,000	\$ 15,000	\$ 15,000
4730 · Pro Shop	\$ 4,250	\$ 3,750	\$ 4,000
4735 · Postage / Copies	\$ 50	\$ 15	\$ 30
4740 · Canyons School District	\$ 202,323	\$ 219,748	\$ 219,748
4760- Rebates	\$ 3,500	\$ 6,657	\$ 4,000
4800 · Pavilions	\$ 22,000	\$ 25,950	\$ 23,000
4810 - Field Fees	\$ 40,000	\$ 45,000	\$ 42,000
4820 · Tennis - LTP	\$ 21,000	\$ 25,800	\$ 23,000
4821 - Pickleball -LTP	\$ 6,250	\$ 5,422	\$ 5,500
4823 · Outdoor Court Reservations	\$ 7,500	\$ 5,500	\$ 6,000
4830 · Admin Fees	\$ 2,500	\$ 2,500	\$ 2,500
4916 · 5-K Race Income	\$ 60,000	\$ 60,000	\$ 65,000
4918 - CH Hosting	\$ 10,000	\$ 10,000	\$ 10,000
4920 · Property Tax Revenue	\$ 2,920,000	\$ 2,920,000	\$ 2,937,000
4921 - Fee In Lieu - Misc. Collections	\$ 180,000	\$ 158,000	\$ 170,000
4930 · Interest Income	\$ 15,000	\$ 50,000	\$ 37,500
4965 · CWH City Maint. Contract	\$ 230,589	\$ 230,589	\$ 249,793

4972 - Kids Sports Camp	\$ 58,000	\$ 58,685	\$ 58,000
4973 - Flag Football	\$ 43,500	\$ 38,997	\$ 40,000
4974 - Junior Jazz	\$ 39,500	\$ 39,500	\$ 40,000
4975 - CWH Youth Soccer	\$ 80,000	\$ 99,345	\$ 92,000
<b>Total Income</b>	\$ 6,293,962	\$ 6,507,008	\$ 6,484,196
<b>Expense</b>	<b>2025 APPROVED BUDGET</b>	<b>2025 AMENDED BUDGET</b>	<b>2026 BUDGET</b>
5000 · Admin/Benefited Employees	\$ 559,814	\$ 565,345	\$ 599,050
5001 · Admin FICA,WC,S,V	\$ 64,379	\$ 62,188	\$ 65,896
5010 · Wages/Shift Managers	\$ 65,000	\$ 63,000	\$ 65,000
5020 · Wages/Nursery	\$ 36,050	\$ 33,000	\$ 36,050
5040 · Wages/CSR	\$ 205,600	\$ 215,000	\$ 215,000
5041 · Admin Wages/FICA,Wrkcomp	\$ 35,265	\$ 34,210	\$ 34,766
5100 · Salaries/Aquatics	\$ 249,520	\$ 249,520	\$ 265,373
5101 · Aquatics Salary, FICA,Wrkcomp	\$ 28,695	\$ 27,447	\$ 29,191
5110 · Wages/Swim Instructors	\$ 66,226	\$ 66,226	\$ 66,226
5120 · Wages/Specialty Classes	\$ 4,100	\$ 2,000	\$ 2,500
5130 · Wages/Lifeguards	\$ 420,000	\$ 478,000	\$ 450,000
5140 · Wages/Water Fitness Instructors	\$ 27,000	\$ 25,000	\$ 27,000
5141 · Wages/Aquatics/FICA,Wrkcomp	\$ 59,492	\$ 62,835	\$ 60,030
5160 · Wages/Swim Team	\$ 58,000	\$ 42,000	\$ 55,000
5161 · Sw Team Wages/FICA,Wrkcomp	\$ 6,670	\$ 4,620	\$ 6,050
5200 · Salaries/Programs	\$ 183,440	\$ 183,440	\$ 191,281
5201 · Salaries/Programs,FICA,WC,S,V	\$ 21,096	\$ 20,178	\$ 21,041
5210 · Wages/Land Fitness	\$ 99,500	\$ 107,000	\$ 105,000
5240 · Wages/Skate Guard	\$ 77,500	\$ 78,000	\$ 78,500
5250 · Wages/LTS Instructors	\$ 35,000	\$ 30,000	\$ 33,000
5260 · Wages Kids Sports Camp	\$ 31,000	\$ 26,781	\$ 30,000
5264 - Wages/Youth Soccer	\$ 7,500	\$ 7,500	\$ 7,500
5266 - Wages/Flag Football	\$ 7,000	\$ 7,000	\$ 7,000
5268 - Wages/Junior Jazz	\$ 8,000	\$ 8,000	\$ 8,000
5270 · Wages/Tennis Instructors	\$ 8,500	\$ 8,655	\$ 9,250
5271 · Wages/Arena,FICA,WC,S,V	\$ 31,510	\$ 30,023	\$ 30,608
5300 · Salaries/Operations	\$ 270,139	\$ 270,139	\$ 282,449
5301 · Salaries/Oper,FICA,WC,S,V	\$ 31,066	\$ 29,715	\$ 31,069
5310 · Wages/Operations	\$ 49,327	\$ 38,882	\$ 50,565
5311 · Wages/Oper,FICA,WC,S,V	\$ 5,673	\$ 4,277	\$ 5,562
5400 · Salaries/Grounds	\$ 337,281	\$ 325,836	\$ 353,023
5401 · Salaries/Grounds,FICA,WC,S,V	\$ 38,554	\$ 35,842	\$ 38,836
5410 · Wages/Grounds	\$ 58,750	\$ 53,500	\$ 58,758
5411 · Wages/Grounds,FICA,WC,S,V	\$ 6,756	\$ 5,885	\$ 6,463
5500 · Salaries/Visual Maintenance	\$ 136,215	\$ 135,109	\$ 146,833
5501 · Salaries/VM,FICA,WC,S,V	\$ 15,898	\$ 14,862	\$ 16,152
5510 · Wages/Visual Maint	\$ 45,000	\$ 45,000	\$ 46,000
5511 · Wages/Visual Maint,FICA,WC,S,V	\$ 5,175	\$ 4,950	\$ 5,060
6000 · UT State Retirement	\$ 273,000	\$ 275,000	\$ 284,974
6010 · Health Ins/Disability	\$ 347,000	\$ 347,000	\$ 367,000
6030 · Board Fees	\$ 35,000	\$ 35,000	\$ 27,500
6040 · Travel	\$ 18,000	\$ 6,000	\$ 18,000
6050 · Training/Workshops/Education	\$ 17,250	\$ 10,000	\$ 17,100
7001 · Marketing	\$ 12,500	\$ 10,750	\$ 12,500
7010 · Auditing	\$ 20,500	\$ 20,000	\$ 20,500
7020 · Consulting	\$ 50,000	\$ 50,000	\$ 50,000
7040 · Dues & Subscriptions	\$ 103,574	\$ 95,090	\$ 97,750

7050 · Property Insurance	\$ 120,360	\$ 115,000	\$ 125,000
7060 · Legal/Consulting, Advertising	\$ 8,500	\$ 7,500	\$ 9,000
7065 · CWH City Contract Expen	\$ 57,047	\$ 57,047	\$ 62,021
7090 · Retired Employee Benefits	\$ -	\$ -	\$ -
7130 · Bank/Credit Cart Srvc Charges	\$ 115,000	\$ 271,000	\$ 200,000
7200 · Swim Team Reimbursables	\$ 56,000	\$ 56,000	\$ 56,000
7215 · Invitational Expen	\$ 15,000	\$ 23,192	\$ 20,000
7220 · Swim Team Expen	\$ 25,700	\$ 21,000	\$ 20,700
7221 · Team Unify Expen	\$ 3,000	\$ -	\$ 2,000
7230 · Water Polo Expen	\$ 5,000	\$ -	\$ 2,500
7540 · Telephone Expen	\$ 28,000	\$ 28,000	\$ 28,000
7550 · Utilities/Gas	\$ 265,000	\$ 234,000	\$ 250,000
7551 · Utilities/Electricity	\$ 241,000	\$ 313,680	\$ 280,000
7552 · Utilities/Sewer	\$ 18,000	\$ 18,000	\$ 18,000
7553 · Utilities/Water	\$ 50,000	\$ 75,000	\$ 60,000
7561 · Utilities/Grounds/Electricity	\$ 7,700	\$ 8,200	\$ 8,000
7562 · Utilities/Grounds/Water	\$ 75,000	\$ 145,000	\$ 110,000
7563 · Utilities/Grounds/Sewer, Garbage	\$ 32,000	\$ 37,000	\$ 36,000
7700 · Auto Expen	\$ 22,000	\$ 21,870	\$ 22,450
8000 · Repair & Maint/Admin	\$ 15,000	\$ 15,000	\$ 15,000
8010 · Repair & Maint/Pool	\$ 45,000	\$ 87,000	\$ 60,000
8020 · Repair & Maint/Arena	\$ 40,000	\$ 42,500	\$ 40,000
8030 · Repair & Maint/Gym & Wgt Room	\$ 12,000	\$ 38,000	\$ 12,000
8036 · Repair & Maint/Tennis	\$ 1,000	\$ 5,000	\$ 1,000
8040 · Repair & Maint/Snack Bar	\$ 2,500	\$ 1,530	\$ 2,500
8050 · Repair & Maint/Ops & Parks	\$ 155,000	\$ 173,000	\$ 160,000
8100 · Pro Shop/Cost of Goods	\$ 4,500	\$ 2,500	\$ 4,000
8130 · Uniform Expense	\$ 17,000	\$ 16,000	\$ 17,000
8140 · Uniforms/Aquatics	\$ 10,000	\$ 10,795	\$ 10,000
8500 · Sundries	\$ 17,200	\$ 17,200	\$ 17,300
9000 · Supplies/Admin	\$ 40,000	\$ 40,000	\$ 40,000
9010 · Supplies/Office Postage	\$ 4,500	\$ 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)	\$ 138,000	\$ 160,000	\$ 150,000
9060 · Supplies/Aquacise	\$ 1,500	\$ 1,500	\$ 1,500
9070 · Supplies/Specialty Classes	\$ 9,500	\$ 8,000	\$ 8,000
9080 · Supplies/Programs	\$ 3,250	\$ 3,250	\$ 3,250
9081 · Supplies/LTS	\$ 1,000	\$ 800	\$ 800
9085 · Supplies/Arena	\$ 7,000	\$ 7,000	\$ 7,000
9090 · Supplies/Land Fitness	\$ 5,500	\$ 5,500	\$ 6,000
9091 · Supplies/SilverSneakers	\$ 500	\$ 500	\$ 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	\$ 1,800	\$ 1,500	\$ 1,300
9120 · Supplies/Operations	\$ 4,500	\$ 4,000	\$ 4,000
9130 · Supplies/Grounds	\$ 13,500	\$ 10,500	\$ 10,460
9131 · Field Costs	\$ 12,500	\$ 18,000	\$ 13,053
9140 · Supplies/VM Cleaning	\$ 27,844	\$ 28,000	\$ 29,242
9150 · Supplies/VM Paper	\$ 20,373	\$ 18,000	\$ 21,392
9200 · Small Equipment	\$ 25,000	\$ 25,000	\$ 25,000
9210 · 5K Race Expense	\$ 37,000	\$ 37,000	\$ 38,000
9212 - Pickleball Tournaments	\$ 3,800	\$ 3,400	\$ 3,550

9222 - Kids Sports Camp	\$ 2,500	\$ 2,000	\$ 2,000
9224 - Flag Football	\$ 26,000	\$ 20,000	\$ 22,000
9225 - Junior Jazz	\$ 26,000	\$ 27,000	\$ 26,000
9226 - CWH Youth Soccer	\$ 30,000	\$ 52,000	\$ 38,000
<b>Total Expense</b>	\$ 6,239,589	\$ 6,629,770	\$ 6,599,681
Net Ordinary Income	\$ 54,373	\$ (122,762)	\$ (115,485)
<b>Other Income/Expense</b>			\$ -
			\$ -
9300 · Capital Equipment/Improvement	\$ 311,832	\$ 311,832	\$ 125,000
9301 · Capital Lease	\$ 168,091	\$ 140,000	\$ 137,018
<b>Total Other Expense</b>	\$ 479,923	\$ 451,832	\$ 262,018
<b>Net With Other Expense</b>	\$ (425,550)	\$ (574,594)	\$ (377,503)
From Capital Fund			\$ -
			\$ -
Depreciation (estimate)	\$ -	\$ -	\$ -