

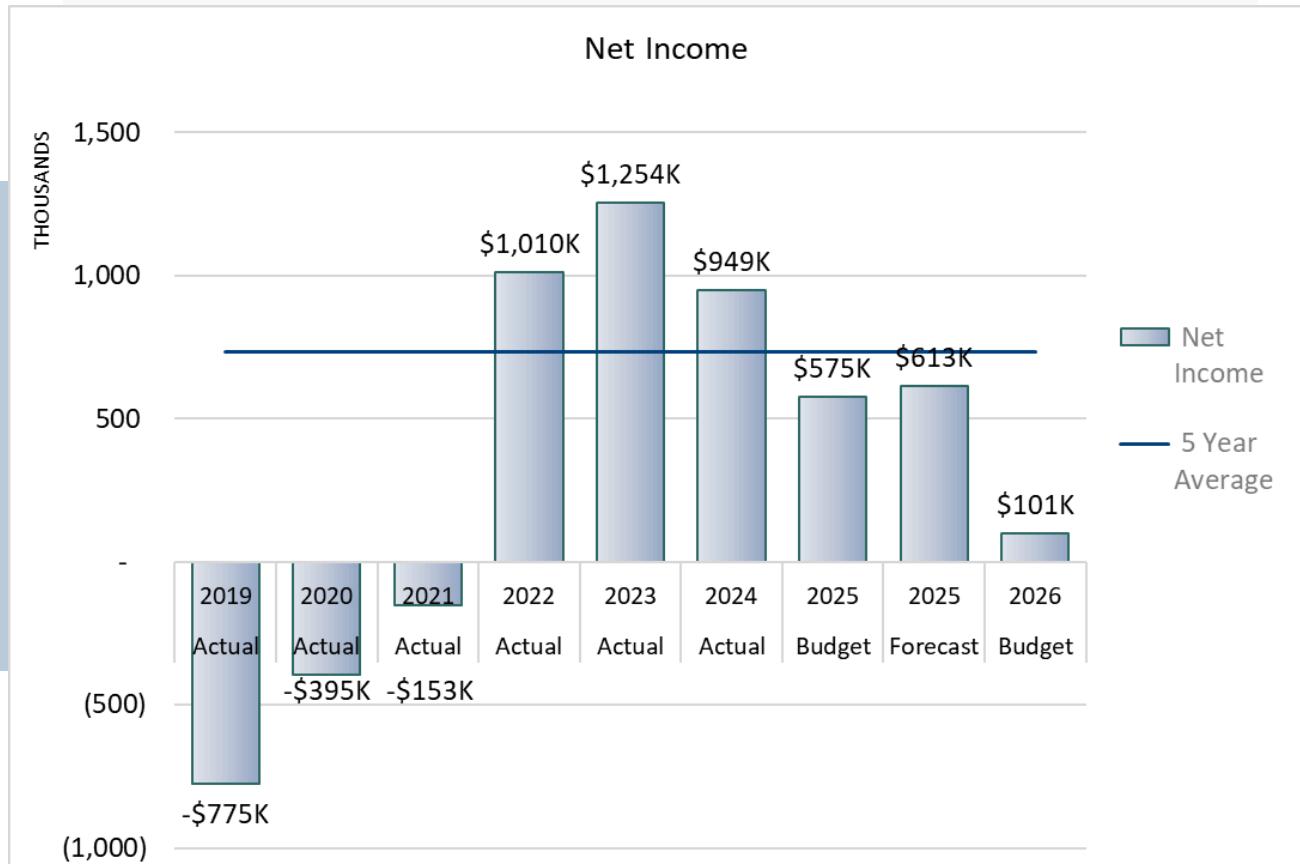
OQUIRRH RECREATION AND PARKS DISTRICT

2026 Tentative Budget

Prepared for: Board of Trustees of the Oquirrh Recreation and Parks District

Presented by: Kevin Schmidt, Danielle Norman, and KOPFC Management

THROUGH THE YEARS



2025 forecast includes several one-time only payments, including the TRCC grant, sale of land/easement payment, water incentive, and payment from the Oval for Utah Hockey Club's use of our parking lot.

2022 and 2023 had significant tax rate increases in anticipation of some of the large capital projects that are currently in progress.

For year over year comparison broken out by category, see Appendix A. For category variance explanations, please see Appendix B.

SUMMARY OF 2026 BUDGET

2026 Final Budget		Total
Income		\$ 3,114,595
Cost of Goods Sold		\$ 128,707
<i>Gross Profit</i>		\$ 2,985,888
Expenses		\$ 8,009,191
Ordinary Net Income		\$ (5,023,303)
Other Income		\$ 5,474,110
Other Expenses		\$ 350,000
Other Net Income		\$ 5,124,110
Net Income		\$ 100,806
Reconcile Cash to Budget		Total
2026 Tentative Budget		
Net Income/(Loss) Excluding Non-cash Items		1,208,400
New Capital Purchases		(3,333,463)
Capital Lease Liability - Principal		(244,393)
Cash To/(From) Reserves		(\$2,369,456)

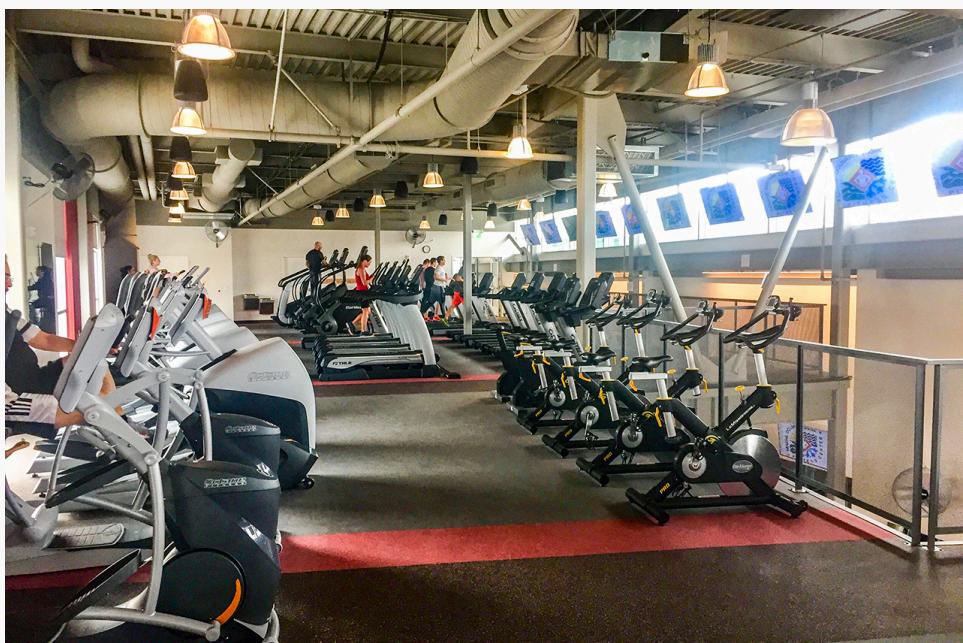
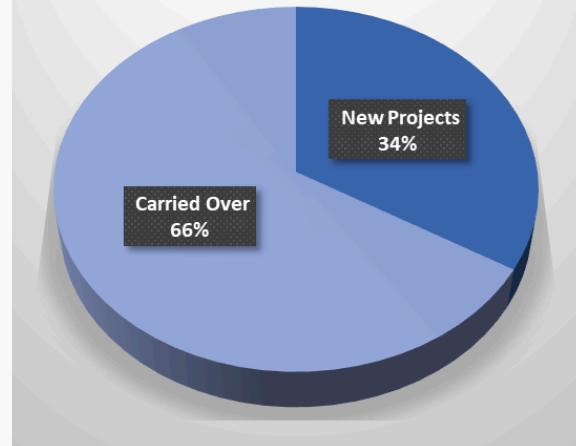


- C** **Community** Creating positive experiences for patrons
- H** **Health & Safety** Improving health with safety as our foundation.
- O** **Optimism** A good attitude creates great outcomes.
- M** **Motivation** Driven to make a difference.
- P** **Professionalism** Every role. Every task. Every time.
- E** **Enjoyment** When we enjoy our work, others feel it too.
- R** **Respect** Everyone deserves to be valued and heard.

MAJOR CAPITAL PROJECTS IN 2026

	1	Finalize Bubble
	2	Pickleball Courts
	3	50M HVAC
	4	Air-handler for main locker rooms
	5	Park play feature
	6	Indoor pool re-plaster and re-tile

Proposed 2026 Capital Projects



CAPITAL PROJECTS

Project	Price
‡ Finalize Bubble Project	\$ 1,102,500
‡ Pickleball Courts	\$ 750,000
HVAC 50 M pool (excludes duct work)	\$ 263,186
‡ Main Locker Room Air Handler	\$ 262,500
° Tile Project - Indoor Rec Pool	\$ 157,912
° Indoor Pool replaster	\$ 125,000
Play feature in park	\$ 123,267
Electronic screen/sign/marquee	\$ 98,720
° Color Scoreboard & Install	\$ 92,115
‡ Paint indoor rec pool area	\$ 76,178
Pickleball Cameras	\$ 37,902
UV filtration systems - 50M	\$ 35,000
Boiler - 50Meter	\$ 32,246
UV filtration systems - Spa	\$ 27,000
2014 Polaris Ranger 570 4x4 EFI w/snowplow	\$ 25,000
Riding Mower	\$ 25,000
‡ Heat Exchanger 50M Engineering	\$ 12,000
1 ADA swim lift	\$ 10,500
‡ Paint splash pad area (old fountain)	\$ 10,300
Maxi Sweep pool vacuum	\$ 10,000
Touchpads x6	\$ 9,000
Cybex Treadmill	\$ 8,000
Octane xt 4700 elliptical	\$ 6,200
Octane xt 4700 elliptical	\$ 6,200
Octane xt 4700 elliptical	\$ 6,200
Vending Machine	\$ 5,500
2 Heaters	\$ 5,418
Outdoor Rec Camera Replacement	\$ 3,618
Cybex recumbant bike	\$ 3,500
Power Outlets or Power Bank Vending Machine	\$ 3,500
	\$ 3,333,463

° Indicates that the purchase price is a placeholder until a better price can be determined. Price will most likely change.

‡ Indicates project from a prior year that will be carried over to 2026

THANK YOU



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2026 TENTATIVE BUDGET

APPENDIX A

YEAR OVER YEAR COMPARISON

Category	Actual		Actual		Budget		Forecast		Budget
	2022	2023	2024	2025	2025	2025	2026	2026	2026
REVENUE									
Property Tax Revenue	4,265,439	4,843,712	4,933,237	4,435,371	4,511,453				4,962,598
Motor Vehicle Tax Revenue	184,638	231,710	232,219	225,000	226,068				230,000
Interest Income	108,867	391,643	419,450	329,041	366,909				281,512
Memberships	1,068,917	1,132,901	1,124,967	1,293,606	1,060,485				1,070,034
Admissions	635,200	686,775	722,495	788,863	668,458				693,160
Special Events Revenue	25,741	39,505	30,086	13,600	16,565				19,900
Facility/Pool Rental	284,084	316,033	318,600	305,551	288,728				293,738
Program Revenue	756,149	765,829	758,220	899,464	810,228				823,610
Retail/Concessions/Vending	174,233	165,974	158,080	146,508	138,634				141,239
Other Income	18,314	52,194	27,321	349,958	480,378				32,818
Sponsorship Revenue	-	29,366	2,500	50,000	6,350				20,000
Grant Income	-	-	-	-	-				4,000
Property lease	14,904	15,033	16,126	16,579	56,217				16,096
GROSS OPERATING REVENUE	7,536,487	8,670,676	8,743,301	8,853,541	8,630,472				8,588,704
Yoy Growth	23%	15%	1%	1%	-3%				0%
COGS	156,621	127,836	121,908	154,135	151,247				128,707
GROSS PROFIT	7,379,866	8,542,840	8,621,392	8,699,406	8,479,225				8,459,997
Yoy Growth	22%	16%	1%	1%	-3%				0%
EXPENSES									
Advertising/PR	13,076	10,298	14,861	24,020	7,089				25,290
Bad Debt Expense	-	-	-	-	875				
Board Discretionary Funds	-	-	-	500	125				500
Chemicals Expense	104,713	89,287	36,273	59,740	31,558				30,420
Computer and Software Expense	77,697	75,749	84,889	111,294	100,011				94,600
Depreciation Expense	1,032,592	1,012,713	1,048,583	1,154,463	1,118,953				1,107,594
Election Expense	-	-	-	40,000	45,000				-
Employee Benefits	248,775	454,503	587,091	546,479	535,525				593,365
Employee Development Expense	20,618	23,675	17,528	34,145	28,615				43,198
Equipment Expense	19,117	21,477	41,322	37,220	25,953				35,765
Grants - Recreation	823	-	-	-	-				
Insurance Expense	119,842	99,516	168,573	188,405	194,085				204,467
Interest Expense	37,181	30,031	24,304	18,436	18,652				12,420
KATEC Expenses	-	21,508	59,734	49,958	35,149				40,149
Memberships/Subscription Dues	12,142	16,460	10,874	15,958	13,245				9,648
Merchant Fees	66,676	72,807	84,396	86,481	89,663				89,860
Mileage Reimbursement	8,618	5,046	8,622	11,531	5,632				12,886
Office Supplies	9,168	8,622	7,368	8,910	7,776				10,710
Other Expense	-	-	-	-	2,020				
Payroll Processing	36,773	48,695	62,481	64,936	68,507				68,032
Payroll Taxes	210,629	247,594	271,192	270,896	265,435				297,531

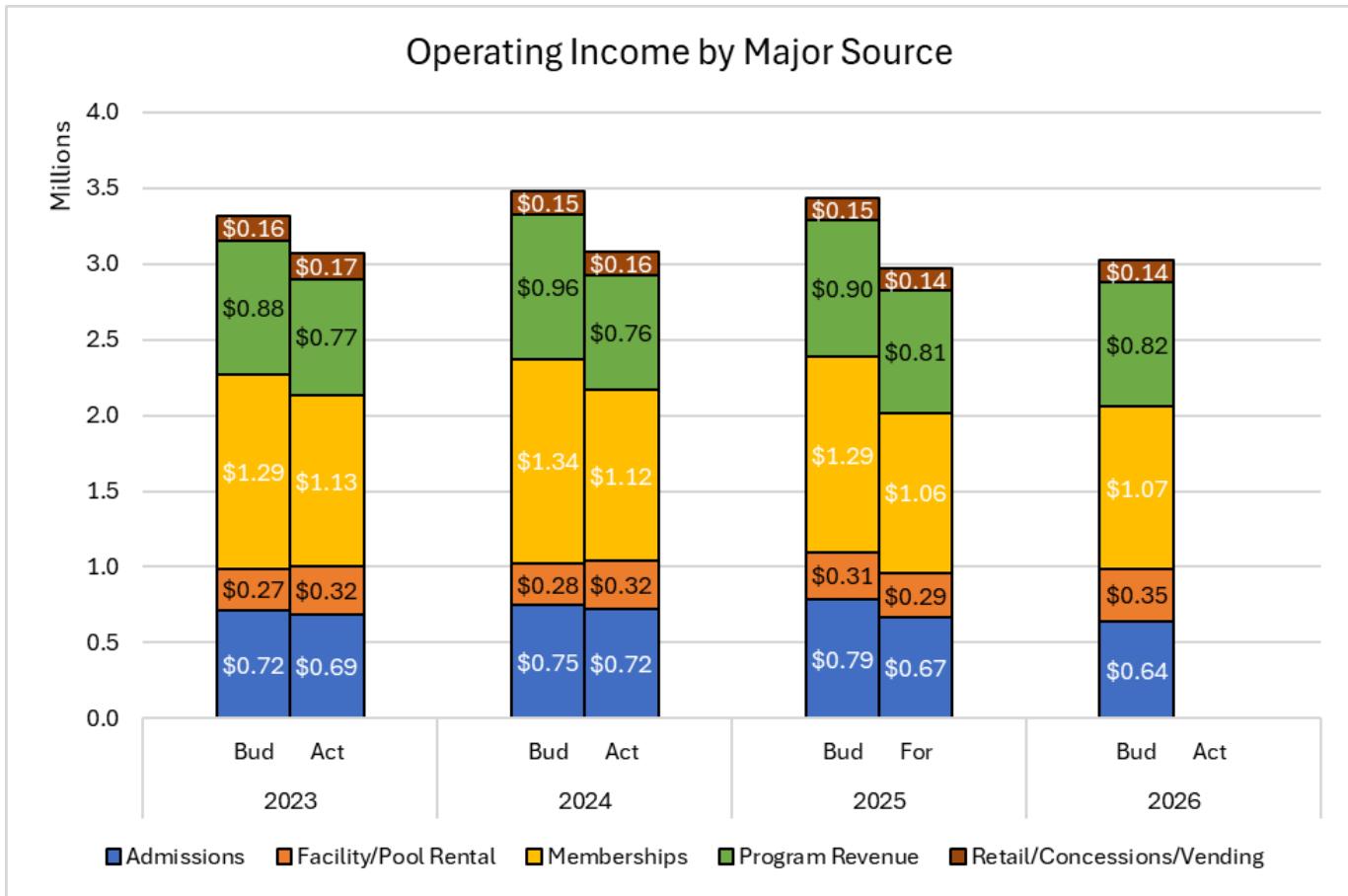
APPENDIX A (CONT.)

YEAR OVER YEAR COMPARISON

Category	Actual	Actual	Actual	Budget	Forecast	Budget 2026
	2022	2023	2024	2025	2025	
Permits/Licenses	12,587	13,597	12,285	14,506	15,577	16,873
Postage	8,237	3,604	611	1,600	1,861	6,200
Printing	13,577	11,169	9,727	16,200	10,347	8,550
Professional Services	207,205	225,506	210,008	370,179	240,386	353,116
RDA-Prop Tax Due to Others	256,080	351,083	408,221	350,000	350,000	350,000
Rental Expense	-	1,570	288	-	290	-
Repairs and Maintenance	347,342	519,529	284,429	316,340	336,402	265,601
Rewards and Recognition	10,718	10,244	13,381	14,950	10,686	13,900
Salaries and Wages	2,761,238	3,218,733	3,516,869	3,541,118	3,604,042	3,894,436
Special Events Expense	51,682	46,767	52,386	49,500	16,398	18,300
Sponsorship Expense	-	-	-	30,000	1,250	-
Supplies Expense	43,377	44,094	60,705	69,190	53,881	78,282
Tax Expense	-	630	-	-	-	-
Team Fees	51,182	44,269	33,763	46,550	44,242	41,650
Telephone/Internet/Television	25,350	25,219	24,868	28,044	27,152	26,940
Travel Expense	43,486	38,167	26,647	47,721	43,834	53,183
Unemployment Expense	-	-	-	-	460	-
Uniforms Expense	19,544	20,422	14,764	20,580	14,437	34,780
Utilities Expense	499,622	475,993	474,876	484,212	501,277	520,945
TOTAL EXPENSES	6,369,668	7,288,577	7,671,917	8,124,064	7,866,389	8,359,191
Yoy Growth	3%	14%	5%	6%	-3%	6%
Net Income	1,010,197	1,254,263	949,475	575,343	612,836	100,806

APPENDIX B

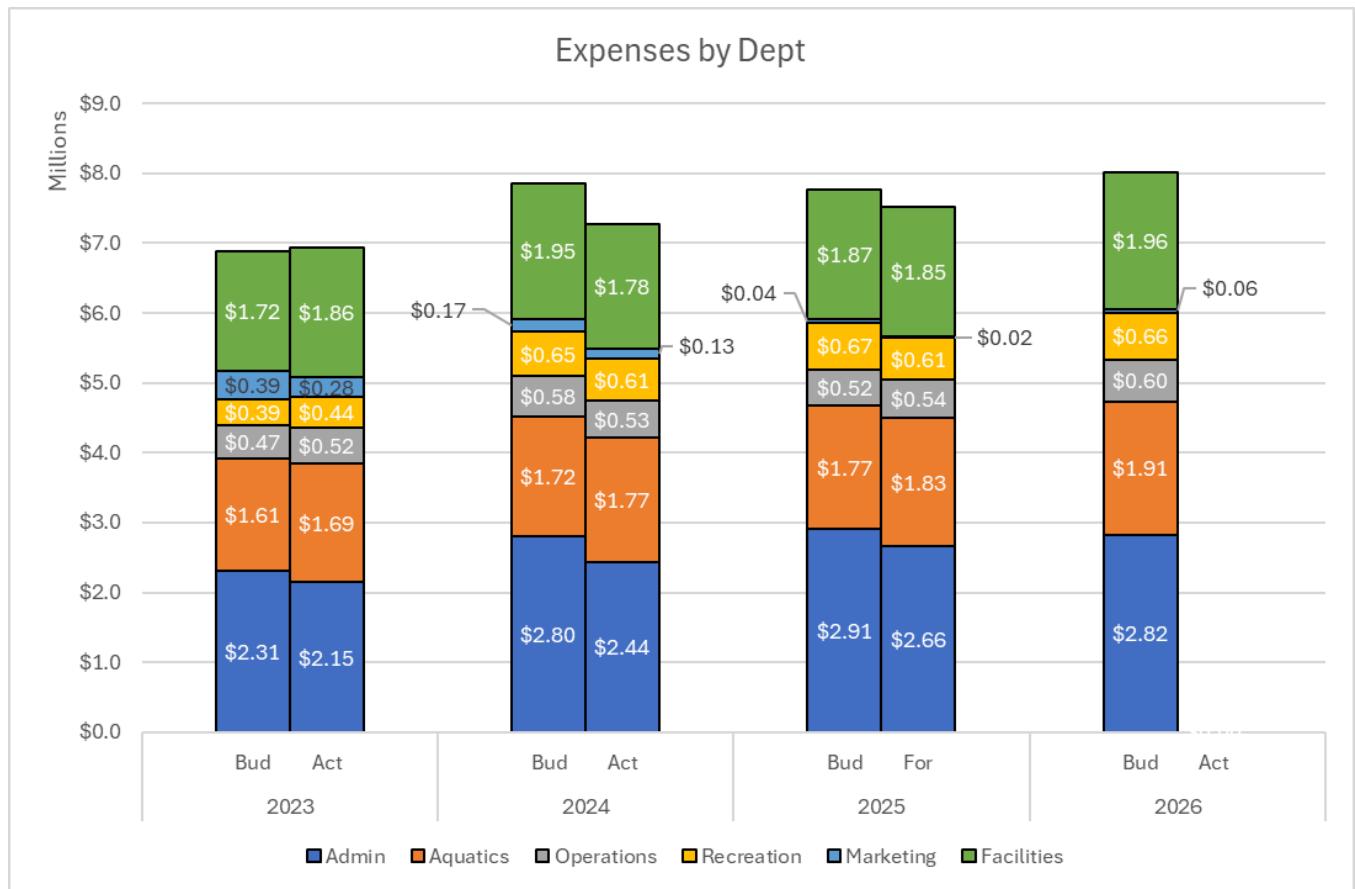
NOTES ON MAJOR VARIATIONS - REVENUE



Category	Budget 2026 Variance Explanation
Property Tax Revenue	2025 forecast is equal to the Final Budgeted Revenue from Certified Tax Rate website. No tax increase for 2026.
Interest Income	Anticipate interest rates being lower than the previous couple years as Fed rate drops.
Program Revenue	Private swim lesson revenue is not as high as it's been in prior years, but we anticipate growth once the bubble project is done and plans to increase marketing.
Other Income	2025 included one-time payments including the TRCC grant, land sale, and water incentive.
Property lease	Received \$40k from Oval in 2025 as a one-time payout for Hockey team's use of our parking lot.

APPENDIX B (CONT.)

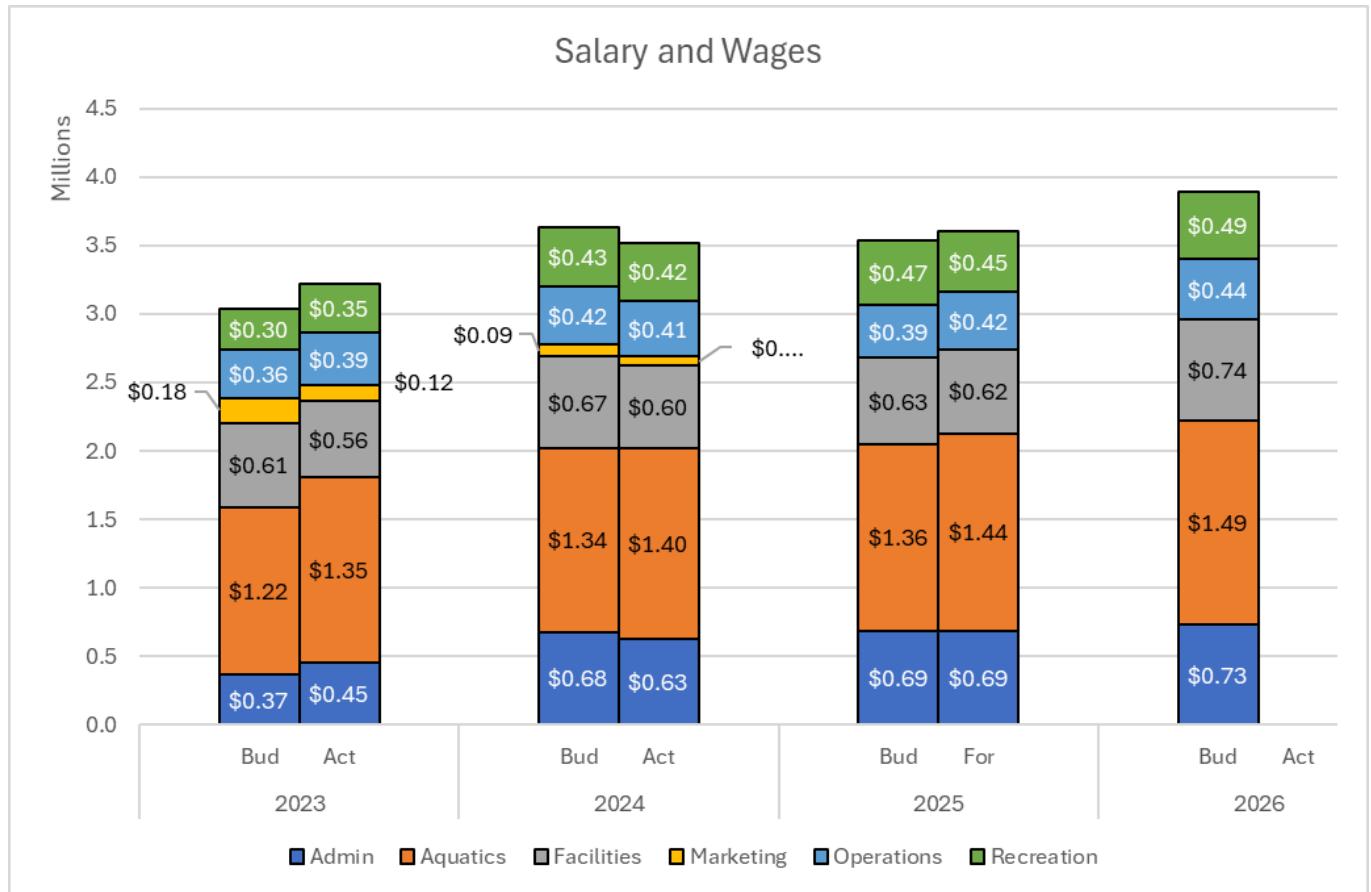
NOTES ON MAJOR VARIATIONS - EXPENSES



Category	Budget 2026 Variance Explanation
Employee Development Expense	Includes AOAP training for 2 staff members in 2026. Starfish now charges per instructor so that is now included here instead of Memberships/Subscriptions.
Postage	Existing credit from prior years has largely been used, so this is for mailing the summer brochure.
Professional Services	Includes money for Master Plan that was budgeted in 2025, but not completed. New contract with Stone Security will minimize maintenance costs on security cameras. Water Polo referee fees have increased.
Repairs and Maintenance	2025 included all the landscaping expenses to get the incentive which won't be necessary in 2026.
Rewards and Recognition	Adding incentive programs for life guards and swim instructors.
Uniforms Expense	Adding rash guards to summer swim instructor uniforms, and updating all lifeguard uniforms.

APPENDIX B (CONT.)

NOTES ON MAJOR VARIATIONS - SALARY AND WAGES



Category	Budget 2026 Variance Explanation
Employee Benefits	Benefits rates from providers are increasing.
Salaries and Wages	Base rate for most part-time positions have been increased to stay competitive. Added a part time assistant for admin. Increased hours and wages for cashiers to reflect moderate shift in scope.

