

NORTH COUNTY RECREATION DISTRICT



Adopted Budget

FY 2020-2021

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

Historical Data Actual		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Summary RESOURCE DESCRIPTION	BUDGET YEAR 2020-2021									
Second Preceding Year 2017- 2018	First Preceding Year 2018- 2019				Activities	Admin	Aquatics	Fitness	Performing Arts Center	Youth	Non-Allocated	Total		
1	264,351	247,078	257,580	336,438	Net Working Capital - Unrestricted							316,384	316,384	1
2	13,917	9,307	11,394	11,418	Net Working Capital - Restricted	200	1,000			14,000	4,250		19,450	2
3	27,491	25,557	25,313	27,835	Previously Levied Taxes							26,000	26,000	3
4	5,743	9,980	6,000	9,816	Interest Income		8,800						8,800	4
5														5
6					OTHER RESOURCES									6
7	191,383	197,483	204,350	157,657	User Fees and Other Charges	5,500		47,250	96,000	23,800	35,425		207,975	7
8	27,966	30,981	28,500	25,290	Fundraising Income			18,500	2,000				20,500	8
9	29,829	51,970	34,380	24,137	Grants/Scholarships		1,000	3,000	3,000	4,000	10,300		21,300	9
10	19,181	27,095	30,000	29,927	Pre-school Teacher Reimbursement		31,500						31,500	10
11	12,163	15,440	16,260	12,226	Dedicated Space Rentals		15,260			300			15,560	11
12	2,700	12,250	6,000	5,378	Sponsors				2,000		3,300		5,300	12
13	6,620	6,693	6,800	10,096	TBCC/ School Contracts			11,626	4,800				16,426	13
14	2,992	2,668	2,450	2,237	Concession Income			2,000		1,000			3,000	14
15	5,259	16,374	250	3,225	Donations					250	1,500		1,750	15
16		2,691	2,500	2,636	Misc. income		2,300						2,300	16
17														17
18					TRANSFERS - IN									18
19														19
20	27,034	13,500			Transfer grants from Non-Depart.									20
21														21
22														22
23														23
24														24
25	636,629	669,067	631,777	658,316	Total Resources, Except Taxes	5,700	59,860	82,376	107,800	43,350	54,775	342,384	696,245	25
26			1,008,937	1,011,459	Taxes estimated to be received							1,049,446	1,049,446	26
27	878,375	985,155			Taxes collected in year levied									27
28	1,515,003	1,654,222	1,640,714	1,669,775	TOTAL RESOURCES	5,700	59,860	82,376	107,800	43,350	54,775	1,391,830	1,745,691	28

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Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Activities	BUDGET YEAR 2020-2021				
					1	2	3		
Second Preceding Year 2017-2018	First Preceding Year 2018-2019			RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body		
1	100		253	Balance Forward - Scholarships	200	200	200	1	
2								2	
3	884	1,489	1,836	597	User Fees and Other Charges:	500	500	500	3
4				Workshops				4	
5				Trips- Event fees & transportation (general)	5,000	5,000	5,000	5	
6	1,302		5,000	Trips - Event fees & transportation (Cirque)				6	
7	350	36	500	Activity Administration Fee (10%)				7	
8		90		Friends of NCRD Scholarships				8	
9				Donations				9	
10								10	
11	2,536	1,715	7,336	850	Total Income	5,700	5,700	5,700	11
12								12	
13					TRANSFERS FROM OTHER ACCOUNTS				13
14	100	100			Scholarship Fund (Friend of NCRD)				14
15					Transfers from RBP capacity fund				15
16	70	70			Res. 18-04 - Contingency Funds Expenditure				16
17	2,706	1,885	7,336	850	TOTAL RESOURCES - ACTIVITIES	5,700	5,700	5,700	17

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Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Administration & Facilities	BUDGET YEAR 2020-2021			
					1	2	3	
Second Preceding Year 2017-2018	First Preceding Year 2018-2019			RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body	
1	1,000	1,000	1,000	Balance Forward - Donation for Training	1,000	1,000	1,000	1
2								2
3				User Fees and Other Charges				3
4	6,250	10,007	1,532	Grants/Scholarships	1,000	1,000	1,000	4
5	19,281	27,095	29,927	Pre-school Teacher Wage Reimbursement	31,500	31,500	31,500	5
6	9,163	12,460	9,626	Community Center Room Rentals	12,500	12,500	12,500	6
7	2,700	2,680	2,333	Pre-school Room Rental	2,760	2,760	2,760	7
8	5,743	9,970	9,816	Interest Income	8,800	8,800	8,800	8
9	2,213	7,686	1,636	Misc.	2,300	2,300	2,300	9
10								10
11								11
12	45,351	70,898	55,870	Total Income	59,860	59,860	59,860	12
13								13
14				TRANSFERS FROM OTHER ACCOUNTS				14
15								15
16	5,717			Res. 18-04 - Contingency Funds Expenditure				16
17	51,067	70,898	55,870	TOTAL RESOURCES - FACILITIES & ADMIN.	59,860	59,860	59,860	17

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Actual Historical Data		Adopted Budget Year 2019-2020	Forecast 2019-2020	Aquatics RESOURCE DESCRIPTION	BUDGET YEAR 2020-2021				
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body		
1	759	880	1,143	Balance Forward - Scholarships				1	
2								2	
3	40,644	42,133	45,000	33,290	User Fees and Other Charges	45,000	45,000	45,000	3
4	1,890	2,100	2,250	960	Pre-school (per contract) 30 swims @ \$75	2,250	2,250	2,250	4
5	16,400	20,720	18,000	18,720	Pool-a-thon	18,500	18,500	18,500	5
6			3,000	2,000	Grants/Scholarships	1,000	1,000	1,000	6
7	9,000	9,000	9,540	9,540	School Swim Program NKN #56	9,826	9,826	9,826	7
8	2,400	1,782	2,000	1,863	Friends of NCRD Scholarships	2,000	2,000	2,000	8
9	1,000	1,000	1,000	1,000	Schmuck Foundation Grant	0	0	0	9
10	1,944	1,956	2,000	556	TBCC Contract	1,800	1,800	1,800	10
11	2,463	2,352	2,200	1,959	Concession Income	2,000	2,000	2,000	11
12	50				Donations				12
13									13
14									14
15	75,791	81,802	85,870	71,031	Total Income	82,376	82,376	82,376	15
16									16
17					TRANSFERS FROM OTHER ACCOUNTS				17
18	1,000				Transfers of Grants to Departments				18
19									19
20									20
21									21
22	1,414				Res. 18-04 - Contingency Funds Expenditure				22
23	6,500				Res. 18-07 - Contingency Funds Expenditure				23
24	84,705	81,802	85,870	71,031	TOTAL RESOURCES - AQUATICS	82,376	82,376	82,376	24

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Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Fitness	BUDGET YEAR 2020-2021			
					1	2	3	
Second Preceding Year 2017-2018	First Preceding Year 2018-2019			RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body	
	719	975	1,023	Balance Forward - Scholarships				1
								2
78,091	88,621	88,000	79,468	User Fees and Charges	96,000	96,000	96,000	3
8,466	5,671	7,500	4,470	Beach run	2,000	2,000	2,000	4
3,100	4,625	3,000	2,100	Beach Run Sponsors	2,000	2,000	2,000	5
3,590	2,742	3,000	1,344	Grants/Scholarships	3,000	3,000	3,000	6
4,675	4,737	4,800	1,543	TBCC Contract	4,800	4,800	4,800	7
			1,000	Donations				8
								9
								10
97,922	107,115	107,275	90,948	Total Income	107,800	107,800	107,800	11
								12
				TRANSFERS FROM OTHER ACCOUNTS				13
1,000				Scholarship Fund (Friends of NCRD)				14
694				Res. 18-04 - Contingency Funds Expenditure				15
99,616	107,115	107,275	90,948	TOTAL RESOURCES - FITNESS	107,800	107,800	107,800	16

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	Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Performing Arts Center RESOURCE DESCRIPTION	BUDGET YEAR 2020-2021			
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	1,750	3,000	3,750	3,750	Balance Forward - Grants	14,000	14,000	14,000	1
2									2
3	19,281	22,560	20,000	15,367	Ticket Sales	20,000	20,000	20,000	3
4	5,199	3,605	3,800	1,647	Riverbend Players	3,800	3,800	3,800	4
5	6,750	8,250	5,750	11,000	Grants/Scholarships	4,000	4,000	4,000	5
6	300	300	500	267	Rental fees	300	300	300	6
7	2,700	12,250	2,000	0	Event Sponsorships	1,000	1,000	1,000	7
8	114	239	250	278	Concessions	250	250	250	8
9	505	271	250		Donations				9
10									10
11	36,599	50,475	36,300	32,309	Total Income	43,350	43,350	43,350	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14	87				Res. 18-04 - Contingency Funds Expenditure				14
15	36,599	50,475	36,300	32,309	TOTAL RESOURCES - PERFORM ARTS CNTR	43,350	43,350	43,350	15

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Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Youth RESOURCE DESCRIPTION	BUDGET YEAR 2020-2021				
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body		
1		3,728	4,599	4,599	Balance Forward - Grants/Donations	4,250	4,250	4,250	1
2									2
3					User Fees and Other Charges:				3
4	22,297	23,664	25,000	15,674	Youth Program	21,000	21,000	21,000	4
5	7,911	10,649	11,000	6,720	Youth Sports	11,000	11,000	11,000	5
6	1,915	1,611	2,800	3,904	Youth Camps:	2,800	2,800	2,800	6
7	1,704	960			Forest to Sea Camp	625	625	625	7
8	750				Emergency Prep				8
9	406				Fundraising				9
10	8,789	15,822	6,000	960	Grants	6,000	6,000	6,000	10
11	2,300	4,589	4,000	4,398	Friends of NCRD Scholarships	4,300	4,300	4,300	11
12	1,200	4,889	4,000	3,378	Team Sports Sponsors	3,300	3,300	3,300	12
13	155	1,324		3,225	Donations	1,500	1,500	1,500	13
14									14
15									15
16	47,427	67,236	57,399	42,858	Total Income	54,775	54,775	54,775	16
17									17
18					TRANSFERS FROM OTHER ACCOUNTS				18
19	9,067	3,500			Transfers of grants to departments				19
20					Scholarship fund (Friends of NCRD)				20
21	385				Res. 18-04 - Contingency Funds Expenditure				21
22	56,879	70,736	57,399	42,858	TOTAL RESOURCES - YOUTH	54,775	54,775	54,775	22

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Actual Historical Data		Adopted Budget Year 2018-2019	Forecast Fiscal Year 2019-20	Other - Non-Allocated RESOURCE DESCRIPTION	BUDGET YEAR 2020-2021			
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1				Grants & Donations, NCRD				1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18		0	0	Total Grants	0	0	0	18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26	0	0	0	TOTAL RESOURCES - OTHER - GRANTS AND GRANT RELATED DONATIONS	0	0	0	26

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	Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Other - Non-Allocated RESOURCE DESCRIPTION	BUDGET YEAR 2020-2021			
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	264,351	247,078	257,580	336,438	Net Working Capital - Unrestricted	316,384	316,384	316,384	1
2	12,167				Net Working Capital - Restricted				2
3									3
4									4
5									5
6									6
7									7
8									8
9	276,517	247,078	257,580	336,438	Net Working Capital	316,384	316,384	316,384	9
10									10
11					Taxes Estimated to be Received				11
12	27,491	23,253	25,313	27,835	Previously Levied Taxes	26,000	26,000	26,000	12
13					Permanent Tax Base				13
14			483,116	483,116	1,370,452,096 @ \$0.3861 = 529,132 \$ x 95% =	502,674	502,674	502,674	14
15					Local Option Tax - Year 2				15
16			500,508	500,508	1,370,452,096 @ \$0.4000 = \$548,180 x 95% = \$520,772	520,772	520,772	520,772	16
17		961,902			Total tax levied: \$983,624				17
18									18
19		985,155	1,008,937	1,011,459	Total Tax Expected to be received: (95%)	1,049,446	1,049,446	1,049,446	19
20	921,419				Taxes Collected in Year levied				20
21					Taxes share to balance				21
22	1,225,427	1,232,233	1,266,517	1,347,897	TOTAL RESOURCES - OTHER	1,391,830	1,391,830	1,391,830	22

17/18 Actual		18/19 Actual	19/20 Budget Budget	Forecast Fiscal Year 2019-20	NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2020-2021 GENERAL FUND EXPENDITURES							TOTAL		
					Expenditure Description									
					Activities	Admin	Aquatics	Fitness	PAC	Youth	Non-Allocated			
1					PERSONNEL SERVICES							1		
2	75,833	66,400	64,000	72,001	Executive Director	72,001						72,001	2	
3	40,541	34,422	35,776	42,452	Financial Manager	52,500						52,500	3	
4	65,587	65,999	69,371	37,000	Member Services	29,851						29,851	4	
5	71,664	68,915	63,232	73,474	Maintenance Staff	35,776	27,456					63,232	5	
6	13,402	11,843	15,380	17,656	Custodial Staff	16,918						16,918	6	
7	168,248	160,437	183,556	203,629	Directors	18,429	39,520	58,531	52,749	20,894	38,532	228,655	7	
8	139,537	144,282	101,981	131,306	Supervisors			49,920	31,893		50,325	132,138	8	
9	109,146	132,030	127,029	102,601	Instructors			50,813	24,548		27,240	102,601	9	
10	69,583	70,716	71,232	71,832	Lifeguards			71,232				71,232	10	
11	24,863	21,094	52,084	52,334	Attendants				51,584	750		52,334	11	
14	17,786	24,288	25,000	39,986	Pre-school Staff		31,500					31,500	14	
15			2,530	10,176	Overtime		1,500	2,480	1,500		690	6,170	15	
16					COLA @3%	553	4,712	7,873	4,898	627	3,534	22,197	16	
17			9,500	0	Salary Adjustments		2,000	2,000	1,000		1,000	6,000	17	
18	70,230	70,827	66,038	60,340	Payroll Expenses (@8%)	1,519	22,902	21,624	13,454	1,782	9,706	70,987	18	
19	86,873	81,063	104,046	92,348	Health Insurance & Benefits		34,890	46,408	9,263		4,377	94,938	19	
20	6,349	5,926	6,500	6,500	Workers Comp Insurance		6,500					6,500	20	
21	27,080	25,351	30,711	21,908	Retirement Plan		6,737	9,560	4,950		1,337	22,584	21	
22	986,722	983,593	1,027,966	1,032,543	TOTAL PERSONNEL SERV	20,501	357,307	347,897	195,839	24,053	136,741	0	1,082,338	22
23													23	
24					TRANSFERS							24		
25													25	
26													26	
27													27	
28													28	
29													29	
30	12,167				Transfers to departments								30	
31	12,167	0	0		TOTAL TRANSFERS	0	0	0	0	0	0	0	0	31
32													32	
33					DEBT SERVICE							0	33	
34													34	
35					TOTAL DEBT SERVICE								0	35

17/18 Actual	18/19 Actual	19/20 Budget Budget	Forecast Fiscal Year 2019-20	NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2020-2021 GENERAL FUND EXPENDITURES								TOTAL		
				Expenditure Description										
					Activities	Admin	Aquatics	Fitness	PAC	Youth	Non-Allocated			
36												36		
37					MATERIALS & SERVICES								37	
38	19,949	19,949	22,000	22,294	Property and Casualty Insurance	24,500						24,500	38	
39	6,286	6,291	5,000	4,800	Ads, Printing, Newsletter, PR, Promotions	5,000			2,000			7,000	39	
40	2,928	2,693	2,500	2,468	Concession		2,500					2,500	40	
41					Facilities							0	41	
42	7,114	15,589	8,900	10,893	Equipment/Maint./Repairs	7,000	2,000	1,000				10,000	42	
43	7,346	2,433	2,500	3,710	Materials/Supplies	3,000						3,000	43	
44	12,555	8,521	11,000	7,837	Groundskeeping & Maintenance - Main Bu	11,000						11,000	44	
45	3,202	3,031	3,500	3,657	Janitorial Supplies	4,000						4,000	45	
46	6,991	9,820	2,750	10,472	Groundskeeping & Maint. - Champ Field	2,750						2,750	46	
47	1,137	3,147	3,700	2,493	Inspections and Licences	2,200	500					2,700	47	
48	12,594	9,921	10,200	12,633	Office, Other Equipment	3,000		2,000	2,500	2,500		10,000	48	
49	29,232	15,887	28,925	36,336	Office, Program Supplies	550	12,500	1,200	2,000		7,200	23,450	49	
50	14,094	11,870	13,000	12,106	Pool Chemicals			13,000				13,000	50	
51	10,898	11,746	15,000	18,251	Pool Materials			17,000				17,000	51	
52		18,621	9,000	10,750	Advertising				12,000			12,000	52	
53	21,459	27,210	15,000	11,808	Artist Fees				22,000			22,000	53	
54	5,709	5,406	6,500	4,018	Fundraising Expenses		1,700	2,500				4,200	54	
55	13,823	12,942	19,600	13,608	Camps/Workshops					15,000		15,000	55	
56	9,871	8,750	8,500	15,309	Professional Services	8,800						8,800	56	
57	1,578	360	5,000	669	Activity/ Event Fees	500						500	57	
58	9,972	7,993	11,200	6,660	Training, Certifications	1,200	5,000	2,200		1,600		10,000	58	
59	1,567	1,502	1,500	1,844	Transportation/Mileage	1,400						1,400	59	
60	3,167	3,798	4,814	3,278	Bank Charges	3,500						3,500	60	
61		10,799			Other							0	61	
62					Utilities							0	62	
63	13,530	14,737	29,600	17,442	Electricity	10,000	4,200	2,800	3,500	2,800		23,300	63	
64	2,687	2,417	2,636	6,308	Garbage	2,800						2,800	64	
65	50,313	38,561	25,000	26,163	Oil	0	28,000					28,000	65	
66		580	700	497	Propane	550						550	66	
67	2,243	2,264	2,268	2,268	Sewer	1,200	1,250					2,450	67	
68	7,084	5,706	6,164	5,968	Internet/Phones	0	3,300	980	1,000	360	680	6,320	68	
69	5,989	3,635	4,000	2,852	Water	1,700	1,900					3,600	69	
70	283,320	286,179	280,457	277,392	TOTAL MATERIALS AND SE	1,050	109,400	79,230	13,500	42,360	29,780	0	275,320	70
71					NONCURRENT LIABILITIES								71	
72					TOTAL PAY DOWN OF NONCURRENT LIABILITIES								72	
73	14,867	13,500	30,000		Contingency						40,000	40,000	73	
74	1,282,208	1,283,272	1,338,423	1,309,935	GENERAL FUND EXPENDIT	21,551	466,707	427,127	209,339	66,413	166,521	40,000	1,397,658	74
75	256,384	336,437	260,372	316,384	Unappropriated Ending Fund Balance								348,793	75
76	1,538,592	1,619,709	1,598,795	1,626,319	TOTAL GENERAL FUND	21,551	466,707	427,127	209,339	66,413	166,521	40,000	1,746,451	76

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Activities	BUDGET YEAR 2020-2021						
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES						1	
2	13,885	15,324	18,429	11,476	Activities Coordinator (fte = .5)	1,040	17.72	18,429	18,429	18,429	2
3	210				Workshop Staff						3
4					COLA @3%			553	553	553	4
5	1,104	1,199	1,474	896	Payroll Expenses @ 8%			1,519	1,519	1,519	5
6											6
7	15,199	16,523	19,903	12,372	TOTAL PERSONNEL SERVICES			20,500	20,500	20,500	7
8											8
9					TRANSFERS						9
10											10
11	0	0	0		TOTAL TRANSFERS			0	0	0	11
12											12
13					MATERIALS AND SERVICES						13
14											14
15	445	970	500	585	Equipment/Supplies			550	550	550	15
16	1,578	360		669	Event Fees - General			500	500	500	16
17			5,000		Event Fees - Cirque du Soleil						17
18											18
19					Utilities						19
20		285	308	320	Internet/Phones						20
21	2,023	1,615	5,808	1,574	TOTAL MATERIALS AND SERVICES			1,050	1,050	1,050	21
22											22
23	17,222	18,138	25,711	13,946	TOTAL ACTIVITIES REQUIREMENTS			21,550	21,550	21,550	23

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Administration & Facilities	BUDGET YEAR 2020-2021						
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES						1	
2	75,833	66,400	68,800	72,001	Executive Director (.8 fte)	1,664	43.27	72,001	72,001	72,001	2
3	40,541	34,422	35,776	42,452	Finance Manager (.8 fte) (no benefits)	1,500	35.00	52,500	52,500	52,500	3
4	34,022	30,970	29,851	37,000	Welcome Center Staff (.94 fte)	1,960	15.23	29,851	29,851	29,851	4
5	17,786	24,287	25,000	39,986	Pre-School Teacher			31,500	31,500	31,500	5
6	13,402	15,935	15,380	17,656	Custodial Staff (.48 fte)	1,100	15.38	16,918	16,918	16,918	6
7	31,565	35,027	39,520	39,836	Member Services Director (1.0 fte)	2,080	19.00	39,520	39,520	39,520	7
8	43,573	36,968	35,776	39,869	Maintenance Supervisor (.8 fte)	1,664	21.50	35,776	35,776	35,776	8
9			3,000		Salary Adjustments			2,000	2,000	2,000	9
10			750	2,154	Overtime	50	30.00	1,500	1,500	1,500	10
11					COLA @3% (excluding Ex.Dir. And Finance Mgr)			4,712	4,712	4,712	11
12	256,723	244,009	253,853	288,800	Total			286,278	286,278	286,278	12
13											13
14					Other Personnel Expenses						14
15	20,034	21,530	20,308	23,422	Payroll Expenses @ 8%			22,902	22,902	22,902	15
16	36,531	35,389	43,075	43,075	Health Insurance/Benefits			34,890	34,890	34,890	16
17											17
18	6,349	5,925	6,500	6,500	Worker's Comp Insurance (all staff)			6,500	6,500	6,500	18
19	-826				Employee Benefits						19
20	10,431	9,740	12,693	7,342	Retirement 2% plus 3% match			6,737	6,737	6,737	20
21											21
22	329,241	316,593	336,429	369,139	TOTAL PERSONNEL SERVICES			357,307	357,307	357,307	22
23											23
24					TRANSFERS						24
25											25
26	0	0	0		TOTAL TRANSFERS			0	0	0	26

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Administration & Facilities	BUDGET YEAR 2020-2021						
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
27				MATERIALS AND SERVICES						27	
28	5,414	14,609	7,000	7,118	Maintenance Equipment/Repairs			7,000	7,000	7,000	28
29	7,346	2,433	2,500	3,810	Maintenance Materials/Supplies			3,000	3,000	3,000	29
30	12,555	8,521	11,000	7,990	Groundskeeping & Maintenance - Main Building			11,000	11,000	11,000	30
31	3,202	3,031	3,500	3,790	Janitorial Supplies			4,000	4,000	4,000	31
32	6,991	9,819	2,750	10,472	Groundskeeping & Maintenance - Champ Field			2,750	2,750	2,750	32
33	688	3,147	3,200	1,869	Inspections and Licenses			2,200	2,200	2,200	33
34	1,477	1,244	2,000	4,234	Office/Program Equipment			3,000	3,000	3,000	34
35	13,814	13,138	16,000	12,633	Office/Program Supplies			12,500	12,500	12,500	35
36	19,949	19,949	22,000	22,294	Insurance - Property and Casualty			24,500	24,500	24,500	36
37	6,286	4,119	5,000	4,960	Ads,Printing, Newsletter, PR, Promotions			5,000	5,000	5,000	37
38	9,871	8,750	8,500	15,309	Professional Services			8,800	8,800	8,800	38
39	1,536	1,209	1,200	987	Training/Certifications			1,200	1,200	1,200	39
40	1,567	1,420	1,500	1,406	Transportation/Mileage			1,400	1,400	1,400	40
41	3,167	3,798	4,814	3,278	Bank charges			3,500	3,500	3,500	41
42											42
43					Utilities						43
44	5,277	5,895	11,840	7,929	Electricity			10,000	10,000	10,000	44
45	2,687	2,416	2,636	2,596	Garbage			2,800	2,800	2,800	45
46	12,578	9,640	0	360	Oil			0	0	0	46
47	1,235	1,161	1,134	1,512	Sewer			1,200	1,200	1,200	47
48	4,126	2,853	3,082	3,193	Internet/Phones			3,300	3,300	3,300	48
49	3,123	1,817	2,000	1,628	Water			1,700	1,700	1,700	49
50		580	700	496	Propane			550	550	550	50
51	122,888	119,549	112,356	117,864	TOTAL MATERIALS AND SERVICES			109,400	109,400	109,400	51
52											52
53	452,129	436,142	473,785	487,003	TOTAL ADMINISTRATION REQUIREMENTS			466,707	466,707	466,707	53

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	AQUATICS		BUDGET YEAR 2020-2021						
Second Preceding Year 2017-2018	First Preceding Year 2018-2019			REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
1					PERSONNEL SERVICES							1
2	57,334	58,523	58,523	61,775	Aquatics Director/Assist. Ex. Dir. (1.0 fte)	2,080	28.14	58,531	58,531	58,531		2
3	44,594	46,539	49,088	50,115	Swim Program Manager (1.0 fte)	2,080	24.00	49,920	49,920	49,920		3
4	47,986	46,379	50,813	42,991	Aquatics Instructors (1.47 fte)	3,050	16.66	50,813	50,813	50,813		4
5	28,091	27,857	27,456	33,605	Aquatics Maintenance (.8 fte)	1,664	16.50	27,456	27,456	27,456		5
6	69,583	70,716	71,232	59,874	Lifeguards (2.31 fte)	4,800	14.84	71,232	71,232	71,232		6
7			3,000		Salary Adjustments			2,000	2,000	2,000		7
8			1,240	7,608	Overtime	80	31.00	2,480	2,480	2,480		8
9					COLA @ 3%			7,873	7,873	7,873		9
10	190,254	250,014	261,352	255,968	Total (FTE = 6.58)			270,305	270,305	270,305		10
11	1,010				Employee benefits							11
12	23,489	22,236	20,908	20,477	Payroll Expenses @ 8%			21,624	21,624	21,624		12
13	36,496	32,718	42,971	45,529	Health Insurance/Benefits			46,408	46,408	46,408		13
14	8,652	8,637	9,762	8,429	Retirement 2% contribution + 3% match			9,560	9,560	9,560		14
15												15
16												16
17	259,900	313,605	334,993	338,011	TOTAL PERSONNEL SERVICES			347,898	347,898	347,898		17

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	AQUATICS	BUDGET YEAR 2020-2021					
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
18					TRANSFERS						18
19											19
20	0	0	0		TOTAL TRANSFERS			0	0	0	20
21											21
22					MATERIALS AND SERVICES						22
23	449	467	500	623	Inspections and Licenses			500	500	500	23
24	2,800	2,693	2,500	2,469	Concession Expenses			2,500	2,500	2,500	24
25	2,624	1,774	2,000	660	Equipment			2,000	2,000	2,000	25
26	14,094	11,870	13,000	9,970	Pool Chemicals			13,000	13,000	13,000	26
27	10,898	11,747	15,000	13,638	Materials			17,000	17,000	17,000	27
28	1,269	1,162	1,500	1,657	Fundraising Expenses			1,700	1,700	1,700	28
29	1,082	1,464	1,200	1,131	Supplies			1,200	1,200	1,200	29
30	5,907	3,432	6,000	4,676	Training, Education and Certification			5,000	5,000	5,000	30
31											31
32					Utilities						32
33	3,382	3,537	5,920	3,965	Electricity			4,200	4,200	4,200	33
34	30,188	23,136	25,000	21,623	Oil			28,000	28,000	28,000	34
35	1,008	1,103	1,134	1,134	Sewer			1,250	1,250	1,250	35
36	771	856	925	957	Internet/Phones			980	980	980	36
37	2,866	1,817	2,000	1,628	Water			1,900	1,900	1,900	37
38	77,339	65,058	76,679	64,131	TOTAL MATERIALS AND SERVICES			79,230	79,230	79,230	38
39											39
40	337,240	378,663	411,672	402,142	TOTAL AQUATICS REQUIREMENTS			427,128	427,128	427,128	40

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	FITNESS REQUIREMENTS DESCRIPTION	BUDGET YEAR 2020-2021					
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1					PERSONNEL SERVICES						1
2	48,081	49,079	49,079	52,731	Fitness Director (1.0 fte)	2,080	25.36	52,749	52,749	52,749	2
3	32,194	32,982		5,304	Fitness Assistant Director			0	0	0	3
4	25,651	29,827	31,893	35,356	Fitness Supervisor (.95 fte)	1,976	16.14	31,893	31,893	31,893	4
5	24,381	21,094	51,584	36,648	Fitness Attendants(1.55 fte)	3,224	16.00	51,584	51,584	51,584	5
6	23,995	26,100	24,548	25,348	Fitness Instructors (.7 fte)	1,456	16.86	24,548	24,548	24,548	6
7			2,000		Salary Adjustments			1,000	1,000	1,000	7
8			1,500	655	Overtime	50	30.00	1,500	1,500	1,500	8
9					COLA @ 3%			4,898	4,898	4,898	9
10	154,303	159,082	160,603	156,042	Total FTE= 4.2			168,172	168,172	168,172	10
11											11
12	12,769	13,026	12,848	12,483	Payroll Expense @ 8%			13,454	13,454	13,454	12
13	8,904	8,904	9,468	8,577	Health Insurance			9,263	9,263	9,263	13
14	5,511	5,700	6,424	4,791	Retirement 2% contribution + 3% match			4,950	4,950	4,950	14
15											15
16	-2,710				Employee benefits						16
17											17
18	178,778	186,712	189,344	181,893	TOTAL PERSONNEL SERVICES			195,839	195,839	195,839	18
19											19
20					TRANSFERS						20
21											21
22	0	0	0		TOTAL TRANSFERS			0	0	0	22

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	FITNESS REQUIREMENTS DESCRIPTION	BUDGET YEAR 2020-2021					
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
23				MATERIALS AND SERVICES						23
24				Facility Expenses						24
25	1,700	980	1,900	367 Equipment Maintenance			1,000	1,000	1,000	25
26	3,364	1,414	2,000	3,360 Equipment			2,000	2,000	2,000	26
27	4,440	4,244	5,000	2,361 Beach Run Fund-Raising			2,500	2,500	2,500	27
28	1,221	1,558	2,000	1,747 Supplies			2,000	2,000	2,000	28
29	1,552	2,084	2,500	997 Training, Education and Certification			2,200	2,200	2,200	29
30										30
31				Utilities						31
32	2,571	2,800	3,848	2,577 Electricity			2,800	2,800	2,800	32
33	4,025	3,085		Oil						33
34	887	856	925	959 Internet/Phones			1,000	1,000	1,000	34
35	19,760	17,021	18,173	12,368 TOTAL MATERIALS AND SERVICES			13,500	13,500	13,500	35
36										36
37	198,538	203,733	207,517	194,261 TOTAL FITNESS REQUIREMENTS			209,339	209,339	209,339	37

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Performing Arts Center		BUDGET YEAR 2020-2021					
Second Preceding Year 2017-2018	First Preceding Year 2018-2019			REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1					<u>PERSONNEL SERVICES</u>						1
2	17,691	18,451	20,894	19,583	Performing Arts Center Coordinator (0.7 FTE)	1,456	14.35	20,894	20,894	20,894	2
3	272	493	500	95	Assistants			750	750	750	3
4	17,963	18,944	21,394	19,678	Total (FTE = .7)			21,644	21,644	21,644	4
5					COLA @ 3%			627	627	627	5
6	2,538	2,193	1,711	2,117	Payroll Expenses @ 8%			1,782	1,782	1,782	6
7		10			Retirement 2% contribution + 3% match						7
8											8
9	20,501	21,147	23,105	21,795	TOTAL PERSONNEL SERVICES			24,052	24,052	24,052	9
10											10
11					<u>TRANSFERS</u>						11
12											12
13											13
14	0	0	0	0	TOTAL TRANSFERS			0	0	0	14

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Performing Arts Center	BUDGET YEAR 2020-2021						
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee		Adopted by Governing Body
15					<u>MATERIALS AND SERVICES</u>							15
16												16
17												17
18	21,459	27,210	15,000	11,884	Artist fees			22,000	22,000	22,000		18
19	3,429	2,502	2,000	1,857	Equipment			2,500	2,500	2,500		19
20	5,511	2,173	2,000	1,635	Printing, supplies			2,000	2,000	2,000		20
21		18,621	9,000	10,094	Advertising			12,000	12,000	12,000		21
22												22
23					<u>Utilities</u>							23
24	406	442	4,144	2,775	Electricity			3,500	3,500	3,500		24
25	1,035	771			Oil							25
26	708	285	308	320	Internet/Phones			360	360	360		26
27												27
28	32,548	52,004	32,452	28,565	TOTAL MATERIALS AND SERVICES			42,360	42,360	42,360		28
29												29
30	53,048	73,151	55,557	50,360	TOTAL PERFORMING ARTS REQUIREMENTS			66,412	66,412	66,412		30

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Youth REQUIREMENTS DESCRIPTION	BUDGET YEAR 2020-2021					
Second Preceding Year 2017-2018	First Preceding Year 2018-2019				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES						1
2	31,267	34,385	36,632	40,944 Program Director (.95 fte)	1,976	19.50	38,532	38,532	38,532	2
3	37,165	52,509	45,173	38,816 Program Assistants (1.65 fte)	3,300	15.25	50,325	50,325	50,325	3
4	16,444	21,782	19,500	17,969 Sports Coordinator	1,456	15.00	21,840	21,840	21,840	4
5	20,653	1,944		Supervisor			0	0	0	5
			6,500	2,744 Sports Assistant (0.25 fte)	400	13.50	5,400	5,400	5,400	
6			1,500	Salary Adjustments			1,000	1,000	1,000	6
7			540	396 Overtime	30	23.00	690	690	690	7
8				COLA @ 3%			3,534	3,534	3,534	8
9	105,528	110,620	109,840	100,869 Total -- FTE = 3.43			121,321	121,321	121,321	9
10	10,296	9,984	8,787	7,480 Payroll Expenses @ 8%			9,706	9,706	9,706	10
11	89			Employee Benefits						11
12	7,379	4,053	8,532	7,480 Health Insurance			4,377	4,377	4,377	12
13	2,477	1,261	1,832	3 Retirement 2% contribution + 3% match			1,337	1,337	1,337	13
14										14
15	125,769	125,918	128,991	115,832 TOTAL PERSONNEL SERVICES			136,740	136,740	136,740	15
16										16
17				TRANSFERS						17
18							0	0	0	18
19										19
20	0	0	0	0 TOTAL TRANSFERS			0	0	0	20

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	Youth REQUIREMENTS DESCRIPTION	BUDGET YEAR 2020-2021					
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
21					<u>MATERIALS AND SERVICES</u>						21
22	1,700	734	2,200	3,361	Equipment			2,500	2,500	2,500	22
23					Fundraising						23
24	2,783	3,654	3,000	3,976	Program Supplies			3,200	3,200	3,200	24
25	4,505	8,773	4,225	6,432	Sports supplies			4,000	4,000	4,000	25
26	978	1,117	1,500	1,668	Training, Certifications			1,600	1,600	1,600	26
27	13,823	15,754	19,600	13,608	Camps/Workshops			15,000	15,000	15,000	27
28											28
29					<u>Utilities</u>						29
30	1,894	2,063	3,848	2,577	Electricity			2,800	2,800	2,800	30
31	2,487	1,928			Oil						31
32	592	570	616	639	Internet/Phones			680	680	680	32
33	28,761	34,593	34,989	32,261	TOTAL MATERIALS AND SERVICES			29,780	29,780	29,780	33
34											34
35	154,530	160,511	163,980	148,093	TOTAL YOUTH REQUIREMENTS			166,520	166,520	166,520	35

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2019-2020	Forecast Fiscal Year 2019-2020	OTHER - NON-ALLOCATED REQUIREMENTS DESCRIPTION	BUDGET YEAR 2020-2021						
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1					OTHER GENERAL FUND EXPENDITURES							1
2												2
3					TRANSFERS							3
4												4
5												5
6												6
7	12,167				Transfer scholarship funds to departments							7
8												8
9	12,167	0	0		TOTAL TRANSFERS			0				9
10												10
11	0	0	0		DEBT SERVICE			0				11
12												12
13		0	0		TOTAL DEBT SERVICE			0				13
14	0											14
15			0		NONCURRENT LIABILITIES			0				15
16	0											16
17			0		TOTAL PAY DOWN OF NONCURRENT LIABILITIES							17
18												18
19	14,867	13,500	30,000		Contingency			40,000	40,000	40,000		19
20												20
21	14,867	13,500	30,000		TOTAL OTHER GENERAL FUND EXPENDITURES			40,000	40,000	40,000		21
22					Unappropriated Ending Fund Balance - unrestricted							22
23					Ending fund balance - restricted							23
24	14,867	13,500	30,000		TOTAL GENERAL FUND REQUIREMENTS			40,000	40,000	40,000		24

FORM LB-11

This fund is authorized and established by resolution 19-05, May 9th, 2019, for the purpose of restricted donations and grants, capital improvements, and equipment.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished is May 9, 2029. Date cannot be more than 10 years after establishment.

North County Recreation District

					CAPITAL ASSET RESERVE FUND			Budget Year 2020-2021		
Historical Data Actual		Adopted Budget 2019-2020	Forecast Fiscal Year 2019-2020	RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-2018	First Preceding Year 2018-2019									
RESOURCES										
1	266,317	402,524	503,229	561,883	Balance Forward - Working Capital from Prior Years	636,207	636,207	636,207	1	
2	1,431,325	1,586,402	1,785,998	1,785,998	Balance Forward - New Pool Fund	1,961,628	1,961,628	1,961,628	2	
3		57,910	61,996	61,996	Balance Forward - East Side Siding Project	61,996	61,996	61,996	3	
4	30,000	40,000	40,000	40,000	Balance Forward - Dedicated Roof Fund	60,000	60,000	60,000	4	
		9,792	50,600	50,600	Balance Forward - PAC Lobby and ADA Restroom	22,000	22,000	22,000		
5		10,100	9,850	10,100	Balance Forward - Pickleball Court Construction	18,839	18,839	18,839	5	
6		23,413			Balance Forward - Entryway Remodel	0	0	0	6	
7		11,422			Balance Forward - Kitchen Remodel (Complete)	0	0	0	7	
8	99,800				Balance Forward - Upper Parking Lot (Complete)	0	0	0	8	
9	155,077	100,989	75,000	75,687	Donations - New Pool Fund	75,000	75,000	75,000	9	
10	34,880	61,254	42,000	57,389	Interest / Dividends	38,000	38,000	38,000	10	
11		100,000	100,000	100,000	New Pool Allocation				11	
12	10,000		20,000	20,000	Roof Fund Allocation				12	
13			2,500	1,400	Pickleball Construction Project				13	
14	5,845	9,792		10,759	Grants (OPRD, Pickleball, 63,041, Ford Family, PAC, 25,000)	92,541	92,541	92,541	14	
15		3,705		20,800	Misc (PUD rebate)				15	
16	2,033,243	2,417,303	2,691,173	2,796,612	Total Resources, Except Timber Revenue	2,966,211	2,966,211	2,966,211	16	
17	392,537	460,755	268,427	229,395	Timber Revenue	343,036	343,036	343,036	17	
18					Taxes Collected in Year Levied				18	
19	2,425,780	2,878,058	2,959,600	3,026,007	TOTAL RESOURCES	3,309,247	3,309,247	3,309,247	19	
REQUIREMENTS										
20										20
21	10,000	0	20,000	20,000	Dedicated Roof Fund	10,000	10,000	10,000	21	
22		0	15,804	15,876	Youth Room Floor	0	0	0	22	
23	83,600	100,000	100,000	100,000	Dedicated New Pool Fund	50,000	50,000	50,000	23	
24		10,715	165,000	38,000	PAC Lobby and ADA Restrooms	350,000	350,000	350,000	24	
25	696	8,377	90,000	0	East Side Siding/Windows/Seismic Upgrades				25	
26		100	18,500	15,420	Pickleball Construction Project	130,000	130,000	130,000	26	
27		0	12,000	12,000	Website Design	0	0	0	27	
28	16,439	6,846	10,000	15,662	New Pool Fundraising	10,000	10,000	10,000	28	
29			6,200	6,200	Rex Champ Field	14,000	14,000	14,000	29	
30		43,682	42,700	42,179	Project Management (.2 fte Ex. Dir. Fin Mgr., Maint. Sup., Prof. Serv.)	44,500	44,500	44,500	30	
31	30,523	123,622	23,572		Additional Future Projects	30,000	30,000	30,000	31	
32	10,003	6,019			Fitness Center Equipment				32	
33			4,850		Performing Arts Center Sound and Light Upgrades				33	
34	6,028	33,794			Entryway Remodel				34	
35		14,710			Kitchen Remodel				35	
36	3,787				Professional Services				36	
37	12,461				ADA Restroom				37	
38	12,595				Hallway Floors	15,000	15,000	15,000	38	
39					Fire Alarm System	45,000	45,000	45,000	39	
40					Gym Building Roof	50,000	50,000	50,000	40	
41	75,560				Upper Parking Lot Project				41	
42	261,693	352,715	503,776	265,337	Total Expenditures	748,500	748,500	748,500	42	
43	2,164,088	2,525,343	2,455,824	2,760,670	RESERVED FOR FUTURE EXPENDITURE	2,560,747	2,560,747	2,560,747	43	
44	2,425,780	2,878,058	2,959,600	3,026,007	TOTAL REQUIREMENTS	3,309,247	3,309,247	3,309,247	44	
45										45