

NORTH COUNTY RECREATION DISTRICT



Proposed Budget

FY 2021-2022



The mission of North County Recreation District is to promote the educational, recreational, social and physical well-being of the entire north Tillamook County community by offering activities for all ages and abilities in an inviting environment.

NCRD Budget Committee Meeting

May 6th 2021 6:00 p.m.

Held via Zoom Teleconference

Any person may view or listen to the meetings. The May 6th Budget Committee meeting may be attended via Zoom. An invitation with meeting information can be obtained by emailing admin@ncrdnehalem.org. A copy of this notice is also posted at local post offices. A copy of the proposed budget is on the ncrd.org website.

AGENDA

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Introductions / Attendance**
4. **Declaration of Potential Conflicts of Interest**
5. **Election of Budget Committee Chair**
6. **Reading of the Budget Message**
7. **Review of Budget Details**
 - 7.1 General Fund- Resources
 - 7.2 General Fund –Expenditures
 - 7.3 Capital Asset Reserve Fund
8. **Public Comments**
9. **Approval of the Budget**
 - 9.1 Motion to Approve Budget
 - 9.2 Motion to Approve Tax Levy (.3861/1000)
 - 9.3 Motion to Approve Local Option Tax Levy (.40/1000)
 - 9.4 Motion to Approve New Pool Measure 29-160 Tax Levy (.1397/1000)
10. **Announcements / Calendar**
 - 10.1 If necessary, Second Budget Committee Meeting, May 13th, 6:00 p.m.
 - 10.2 Budget Public Hearing, June 10th, 6:00 p.m.
11. **Adjournment**

Aquatics | Fitness
Activities for Adults
Performing Arts Center
Rex Champ Ball Field
Youth Center

PO Box 207
36155 9th Street
Nehalem OR 97131

855.444.6273
www.ncrd.org

NCRD is a Special District established under ORS 266

**North County Recreation District
Budget Committee Members
FY 2021/ 2022**

Board of Directors Positions:	4-year terms	Budget Committee Positions:	3-year terms
Mary Gallagher Nehalem, OR 97131 polkalou@gmail.com	Position 1 Term Ends: 6/2023	Margie Neilson Wheeler, OR margie.neilson@gmail.com	Position 1 Term ends: 6/2023
Wallace Burton Nehalem, OR 97131 wallyburton@hotmail.com	Position 2 Term Ends: 6/2023	Robert Borgford Manzanita, OR 97130 manzanitaoregon@gmail.com	Position 2 Term ends: 6/2022
Jennifer Holm Nehalem, OR 97131 jennifer@neahkahnle.com	Position 3 Term Ends: 6/2023	Linda Makohon The Glade, Nehalem 97131 makohon@hotmail.com	Position 3 Term ends: 6/2022
Frankie Knight III Nehalem, OR 97131 Frankieknight3@gmail.com	Position 4 Term Ends: 6/2021	Renaë Scalabrin Nehalem, OR 97131 Renaë.scalabrin@gmail.com	Position 4 Term ends: 6/2021
Jack Bloom Manzanita, OR 97130 john.m.bloom@gmail.com	Position 5 Term Ends: 6/2021	Barbara Scott-Brier Manzanita, OR 97130 bscottbrier@gmail.com	Position 5 Term ends: 6/2021

Budget Officer - Bill Devlin

Barbara McCann
Interim Executive Director
Nehalem, OR 97130
pool@ncrdneahalem.org

North County Recreation District
Fiscal Year 2021/2022 Budget Message
May 5, 2021

Members of the NCRD Budget Committee:

The proposed budget for FY 2021/2022 is attached.

NCRD’s mission is to promote the educational, recreational, social, and physical well-being of the entire north county community by offering activities for all ages and abilities in an inviting environment.

This budget document provides the financial underpinning that supports accomplishment of NCRD’s mission. The proposed budget maintains all our core programs and services.

Overall, NCRD is financially healthy with the following (unaudited) changes between June 30th, 2020, and April 30, 2021:

	<u>June 30, 2020</u>	<u>April 30, 2021</u>	<u>Change</u>
Total Checking/Savings	3,680,273	3,537,912	-142,362
Account Payable	6,189	-36	-6,225
Total Equity	5,966,626	5,809,779	-156,847

Decreases in balances reflect capital expenditures and cost of facility repairs incurred over the last year.

NCRD continues to face challenges characteristic of Tillamook County. Like many other employers on the coast, we are concerned with the steadily increasing cost of living and the scarcity of workforce housing which together have a significant negative impact on the recruitment of new employees. We are fortunate to have been able to retain the majority of our key employees, but this will not continue indefinitely without merit and cost of living increments in compensation. The shortage of labor in the workforce has negatively impacted recruitment

efforts and the scarcity of affordable workforce housing has been a major topic at the county level for years and must be considered in our budgeting for personnel expenses.

Overview of Fiscal Year 2020-2021

During the current fiscal year we have completed a number of significant facility repairs and the Performing Arts Center (PAC) Lobby remodel/addition will be effectively finished by June 30th. Major capital projects are financed through our Capital Asset Reserve Fund, which is where we direct our timber tax revenues. This source can be very hard to predict so we have a long-standing practice of not committing these funds until after they are received. During our current fiscal year, the timber tax revenues for the first three quarters were \$220,559 and there is one more payment due in mid-May of roughly \$120,000. The total of capital fund resources has grown in spite of significant capital outlay and we continue to enjoy a relatively large cash carryover. The proposed budget estimates capital project expenditures of \$190,917, reflecting the recommendation of the Capital Improvement Plan committee that during FY 2021 – 2022 NCRD focus on 1) completion of the PAC Lobby ADA Restroom project, and 2) installation of a mobility equipment lift in the PAC stage area. The fund also covers some of the costs of capital project management, with 20% of the compensation for the Executive Director, Finance Manager, and Maintenance Director, allocated here.

A separate, restricted Special Fund has been created for FY 2021-2022 to manage the proceeds of issuance of General Obligation Bonds and Full Faith & Credit Obligations to fund the construction of the new pool. The **Aquatics Center Project Fund** will be managed strictly for expenditures directly relating to the new pool construction project, with required disbursements classified by accounts tied to the fund, documented in an itemized report for each payment period, and subject to board member review and approval before payments can be issued

The General Fund covers our ongoing operations expenses. Revenue sources are our permanent property tax base of .3816/1,000, plus the 5 year local option levy at .40/1,000. Other revenue sources include user fees, fundraising, grants, scholarship donations, community center room rentals, sponsorships, Tillamook Bay Community College fees, interest, and donations.

Our budget estimate for total property tax revenues is increasing this year by \$98,912. We expect that assessed valuation will substantially increase in future years because of the level of

new housing construction, mainly in Manzanita. For all other revenue sources combined we are estimating a small increase of \$4,172. There are uncertainties about the county's intentions for the use of Transient Lodging Tax (TLT) funds and we have received some substantial event sponsorships and marketing grants from Visit Tillamook Coast. The county has advised that disposition of future TLT funding for facilities grants has not been decided at this time. If funding is restored, we can always increase the budget by board resolution for these kinds of grant funds.

Budget Outline

- As mentioned above, a new Special Fund has been added to the budget for the Aquatic Center Project Fund. This is an added sheet in the budget workbook that details the financial information about the issue of bonds and debt to finance the new pool project. It shows the proceeds by instrument type (GO Bond or FFC Obligation), the costs of issuance and the net amount available for construction.
- A new LB-35 GO Bond debt sheet has been added to the budget workbook showing amount expected from taxes, interest and principal due on the GO Bonds during the fiscal year
- Another new LB-35 FF&C debt sheet has been added to the budget workbook showing the amount to be transferred (paid) from the General Fund to service the FF&C debt as well as a breakdown of interest and principal due on the FF&C Obligations during the fiscal year
- Transfers representing the new GO Bond & FF&C Obligation resource and requirements (funding and payment) transactions are included in the budget
- Believing that NCRD's greatest assets are our dedicated staff, the budget includes provisions to give key, long-term staff long overdue merit raises and to provide the entire staff a 2.8% cost of living allowance.

While this increases payroll and benefit expenses, it provides our staff with a reward for their loyalty and diligence that is in the spirit of the planned changes to Federal minimum wage standards down the road. Proactively, we want to treat our employees in the spirit of that policy in advance of its adoption

- The PAC Lobby project is moving along very well. Our contractor, Cove Built, LLC, and their subcontractors have been doing a tremendous job. Substantial completion of the project is expected by June 30, 2021

The budget for the project was set during last year's budgeting process and is not adequate to cover the expected completed costs billed through the end of this year. There were project costs not included in the builder's contract, other costs not anticipated before construction began, and change orders issued during the project. I have done a detailed analysis of the costs incurred to date and a responsible estimate of the costs anticipated through completion. The project will exceed the budgeted allocation by a substantial amount

The bottom line is that we will need to do two things to address the cost overages;

- Re-allocate the unused (or under used) budget line items to the PAC ADA Project
 - Submit a supplemental budget to increase the PAC budget allocation after the balance of the allocation transfers is taken into account, thereby avoiding ending the year overbudget in CARF expenditures and the negative connotation that brings upon our fiscal management
- In addition to the PAC Lobby and ADA Restroom Project, NCRD incurred some unbudgeted expenses attributed to the New Pool Project this fiscal year. These are primarily survey work and geotechnical engineering services. The result is that the proposed supplemental budget will also need to include an allocation for these expenses. We will pay them out of the new pool funds, but like any other expenditure, we need to have budgetary "permission" to spend the money.
 - I am still calculating the supplementary allocation requirements for the PAC Lobby and the New Pool expenses in FY 2020 - 2021. However, an educated guess at this point is \$8K for PAC and \$170K for the New Pool, for a total of \$178K provided in the Supplemental Budget. This amount is small enough that it does not require a meeting of the budget committee. It does require that the public board meeting notice must state

that a supplemental budget will be considered, and a resolution approving the supplemental budget must be passed by the board.

- The circumstances driving the need for a supplemental budget are more than sufficient to meet the requirements of Oregon Local Budget Law (Page 65, Chapter 13—Budget changes after adoption in the [Oregon Local Budgeting Manual](#))

So, that is a snapshot of what you should expect to see in the proposed budget as we work our way through it. I will be glad to answer any questions you have as we review the document.

Facility Maintenance

As you all are aware, the challenges of a maintaining a 100-year-old building can be very expensive at times, as it was again this year. The boiler that heats our swimming pool had chronic malfunctions and equipment failures. On multiple occasions we were forced to close the pool when the boiler was inoperative. Due to technical requirements, much of the work on the system had to be performed by licensed technicians coming from Portland. In a period of only about four months we had four breakdowns requiring emergency service calls. These calls alone cost us well over \$10,000.

The pool pump, which has been kept alive through many years of refurbishments by NCRD's intrepid maintenance staff, finally gave up the ghost this spring. After an exhaustive search, a new pool pump was located on the east coast. We have purchased it and it is on its way here.

Also this year, termite damage was discovered in the Cardio Room of the Fitness Department. While removing wall surfaces to expose the damaged areas for mitigation and repairs, additional plumbing and electrical problems were uncovered. The result was over \$9,000 in unexpected costs. The silver lining being that the Cardio Room now looks more beautiful than ever before.

Capital Asset Reserve Fund (C.A.R.F.)

This fund keeps line item amounts in reserve for current and long-term capital projects which are over \$5,000. The Capital Improvements Plan (CIP) Committee meets annually to review proposed projects and make recommendations on prioritizing them to the board.

The CARF holds reserves for our new pool, our roof replacement fund, and other projects. Donations and grants for the new pool are deposited in this fund. These funds are held in the Local Government Investment Pool (LGIP) with the state. The following were recommended by

the CIP Committee for the coming year (some of these have balance forward amounts because they were not completed this fiscal year):

Performing Arts Lobby/ADA Restrooms	\$ 100,000
Rex Champ Field Equipment Shed	\$ 6,000
New Pool Fundraising Campaign	\$ 10,000
Mobility equipment Lift for PAC Stage	\$ 15,000
Capital Project Management	\$ 50,000
Additional Future Projects	\$ 30,000
<u>TOTAL</u>	<u>\$ 211,000</u>

The New Pool Fundraising amount was erroneously omitted in the discussion with the CIP committee but continues last year’s amount in the current budget. We intend to continue a modified fundraising campaign in the form of a newsletter to patrons and supporters thanking them for their support, providing an update on the progress of the New Pool project now that it is fully underway, and providing them with the opportunity to make a donation or purchase a memorial paver to further support the project.

The Rex Champ Field shed amount was not presented at the CIP meeting but is being proposed now because we had planned additional storage for groundskeeping and activity equipment, with the existing shed reserved for storing the tractor. Carryover restricted donations will help pay for these Rex Champ Field expenditures.

Coronavirus Relief Fund (CRF) Grants

It is not possible to underestimate the impact of the CRF Grants on NCRD finances during this fiscal year. These grants provided for reimbursement of expenditures directly related to COVID-19 mitigation, safe practices, PPE, sanitization, and personnel expenses. In FY 2020-2021, NCRD received \$182,162 in grant funds. These funds and additional grant funds obtained by Youth Department Director Leslie Vipond allowed us to not only keep our staff on payroll throughout the pandemic, but also, under Leslie’s leadership and the dedication of her team, NCRD operated throughout the year as an Emergency Child Care Center providing critically important childcare services to families in our district.

Summary

We believe this is a realistic budget which preserves our core programs and services, provides for some well-earned wage adjustments to reward and support our valued staff, and continues our incremental growth and facility enhancements. Our forecast for revenues for the current year is \$88,074 over our budgeted amount and our forecast for total expenditures for the current year 10% below budget in spite of significant unforeseen but necessary facility expenditures.

Thanks again to Interim Executive Director Barbara McCann and the NCRD Department Directors for their hard work in helping to prepare budget requirements for their departments and programs.

Respectfully submitted,

Bill Devlin,

NCRD Budget Officer

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

Historical Data Actual		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Summary RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022									
Second Preceding Year 2018- 2019	First Preceding Year 2019- 2020				Activities	Admin	Aquatics	Fitness	Performing Arts Center	Youth	Non-Allocated	Total		
1	247,078	336,438	316,384	402,175	Net Working Capital - Unrestricted							456,211	456,211	1
2	9,307	11,418	19,450	14,864	Net Working Capital - Restricted	200	1,000	2,991	0	14,000	4,250		22,441	2
3	25,557	25,742	26,000	28,000	Previously Levied Taxes							28,000	28,000	3
4	9,980	9,115	8,800	4,400	Interest Income								0	4
5														5
6					OTHER RESOURCES									6
7	197,483	140,981	207,975	84,000	User Fees and Other Charges	500	0	45,000	90,000	10,000	26,725		172,225	7
8	30,981	25,385	20,500	500	Fundraising Income			18,500	2,000				20,500	8
9	51,970	72,784	21,300	214,138	Grants/Scholarships		1,000	12,826	3,000	4,000	10,300		31,126	9
10	27,095	37,486	31,500	30,000	Pre-school Teacher Reimbursement		31,500						31,500	10
11	15,440	11,793	15,560	6,400	Dedicated Space Rentals		12,800			300			13,100	11
12	12,250	4,155	5,300	0	Sponsors				2,000		2,500		4,500	12
13	6,693	15,150	16,426	8,202	TBCC/ School Contracts			14,026	4,800				18,826	13
14	2,668	1,823	3,000	650	Concession Income			2,000		250			2,250	14
15	16,374	13,023	1,750	19,270	Donations					0	1,500		1,500	15
16	2,691	1,796	2,300	350	Misc. income		2,300						2,300	16
17														17
18					TRANSFERS - IN									18
19					TRANSFER FROM CARF - For FF&C Debt Service							190,917	190,917	19
20	13,500	13,500			Transfer grants from Non-Depart.									20
21														21
22														22
23														23
24														24
25	669,067	720,589	696,245	812,949	Total Resources, Except Taxes	700	48,600	95,343	101,800	28,550	45,275	675,128	995,396	25
26			1,023,446	1,013,208	Taxes estimated to be received							1,226,619	1,226,619	26
27	878,375	996,079			Taxes collected in year levied									27
28	1,547,442	1,716,668	1,719,691	1,826,157	TOTAL RESOURCES	700	48,600	95,343	101,800	28,550	45,275	1,901,747	2,222,015	28

FORM
LB-20

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Activities RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	100	190	200	200	Balance Forward - Scholarships	200			1
2									2
3	1,489	448	500	260	User Fees and Other Charges:	500			3
4					Workshops				4
5			5,000		Trips- Event fees & transportation (general)				5
6					Trips - Event fees & transportation (Cirque)				6
7	36				Activity Administration Fee (10%)				7
8	90				Friends of NCRD Scholarships				8
9					Donations				9
10									10
11	1,715	638	5,700	460	Total Income	700	0	0	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	1,885	808	5,700	460	TOTAL RESOURCES - ACTIVITIES	700	0	0	17

FORM
LB-20

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Administration & Facilities RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	1,000	1,000	1,000	1,000	Balance Forward - Donation for Training	1,000			1
2				200	Balance Forward - Scholarships				2
3									3
4					User Fees and Other Charges				4
5	10,007	53,064	1,000	184,662	Grants/Scholarships	1,000			5
6				7,345	Donations				6
7	27,095	37,486	31,500	30,000	Pre-school Teacher Wage Reimbursement	31,500			7
8	12,460	9,493	12,500	3,850	Community Center Room Rentals	10,000			8
9	2,680	2,100	2,760	2,450	Pre-school Room Rental	2,800			9
10	9,970	9,105	8,800	4,400	Interest Income	8,800			10
11	7,686	1,796	2,300	337	Misc.(Concessions)	2,300			11
12									12
13									13
14	70,898	114,044	59,860	234,244	Total Income	57,400	0	0	14
15									15
16					TRANSFERS FROM OTHER ACCOUNTS				16
17									17
18									18
19	70,898	114,044	59,860	234,244	TOTAL RESOURCES - FACILITIES & ADMIN.	57,400	0	0	19

FORM
LB-20

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Aquatics	BUDGET YEAR 2021-2022			
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
				RESOURCE DESCRIPTION				
1	759	857	2,991	Balance Forward - Scholarships	2,991			1
2								2
3	42,133	35,118	14,280	User Fees and Other Charges	45,000			3
4	2,100	1,760	770	Pre-school (per contract) 30 swims @ \$80	2,400			4
5	20,720	19,045	500	Pool-a-thon	18,500			5
6				Grants/Scholarships	1,000			6
7	9,000	9,540	2,000	School Swim Program NKN #56	9,826			7
8	1,782	1,991	396	Friends of NCRD Scholarships	2,000			8
9	1,000	1,000	1,000	Schmuck Foundation Grant	0			9
10	1,956	1,036	2,500	TBCC Contract	1,800			10
11	2,352	1,469	600	Concession Income	2,000			11
12				Donations				12
13								13
14								14
15	81,802	71,816	25,037	Total Income	85,517	0	0	15
16								16
17				TRANSFERS FROM OTHER ACCOUNTS				17
18				Transfers of Grants to Departments				18
19								19
20								20
21								21
22								22
23								23
24	81,802	71,816	25,037	TOTAL RESOURCES - AQUATICS	85,517	0	0	24

FORM
LB-20

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Fitness RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	719	1,023		1,504	Balance Forward - Scholarships				1
2									2
3	88,621	80,054	96,000	36,325	User Fees and Charges	90,000			3
4	5,671	4,719	2,000	0	Beach run	2,000			4
5	4,625	1,621	2,000	0	Beach Run Sponsors	2,000			5
6	2,742	1,504	3,000	90	Grants/Scholarships (FoNCRD)	3,000			6
7	4,737	4,573	4,800	3,873	TBCC Contract	4,800			7
8		750		0	Donations				8
9									9
10									10
11	107,115	94,244	107,800	41,792	Total Income	101,800	0	0	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14									14
15									15
16	107,115	94,244	107,800	41,792	TOTAL RESOURCES - FITNESS	101,800	0	0	16

FORM
LB-20

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Performing Arts Center RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	3,000	3,750	14,000	14,000	Balance Forward - Grants	14,000			1
2									2
3	22,560	11,527	20,000	0	Ticket Sales	10,000			3
4	3,605	1,647	3,800	0	Riverbend Players	3,800			4
5	8,250	19,000	4,000	2,488	Grants/Scholarships	4,000			5
6	300	200	300	0	Rental fees	300			6
7	12,250	12,250	1,000	0	Event Sponsorships	1,000			7
8	239	209	250	0	Concessions	250			8
9	271	0	0		Donations				9
10									10
11	50,475	48,583	43,350	16,488	Total Income	33,350	0	0	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14	87				Res. 18-04 - Contingency Funds Expenditure				14
15	50,475	48,583	43,350	16,488	TOTAL RESOURCES - PERFORM ARTS CNTR	33,350	0	0	15

FORM
LB-20

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Youth RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	3,728	4,599	4,250	9,543	Balance Forward - Grants/Donations	4,250			1
2									2
3					User Fees and Other Charges:				3
4	23,664	16,837	21,000	12,715	Youth Program	15,750			4
5	10,649	4,944	11,000	1,103	Youth Sports	8,250			5
6	1,611	3,964	2,800	78	Youth Camps:	2,100			6
7	960	0	625		Forest to Sea Camp	625			7
8									8
9					Fundraising				9
10	15,822	1,570	6,000	21,011	Grants	6,000			10
11	4,589	4,224	4,300	2,490	Friends of NCRD Scholarships	4,300			11
12	4,889	2,534	3,300	0	Team Sports Sponsors	2,500			12
13	1,324	2,550	1,500	11,926	Donations	1,500			13
14									14
15									15
16	67,236	41,222	54,775	58,866	Total Income	45,275	0	0	16
17									17
18					TRANSFERS FROM OTHER ACCOUNTS				18
19	9,067				Transfers of grants to departments				19
20									20
21	385				Res. 18-04 - Contingency Funds Expenditure				21
22	76,688	41,222	54,775	58,866	TOTAL RESOURCES - YOUTH	45,275	0	0	22

FORM
LB-20

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Other - Non-Allocated RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022			
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				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

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Other - Non-Allocated RESOURCE DESCRIPTION	BUDGET YEAR 2021-2022			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	247,078	336,438	316,384	402,175	Net Working Capital - Unrestricted	456,211			1
2		11,418		14,864	Net Working Capital - Restricted	22,441			2
3									3
4									4
5									5
6									6
7									7
8									8
9	247,078	347,856	316,384	417,039	Net Working Capital	478,652			9
10									10
11					Taxes Estimated to be Received				11
12	23,253	25,742	26,000	28,000	Previously Levied Taxes	28,000			12
13					Permanent Tax Base				13
14			502,674	497,647	1,377,097,875 @ \$0.3861 = 531,697 \$ x 95% = \$505,113	505,113			14
15					Local Option Tax - Year 3				15
16			520,772	515,561	1,377,097,875 @ \$0.4000 = \$550,839 x 95% = \$523,297	523,297			16
17	961,902	983,624			Total tax levied: \$1,082,536				17
18					GO Bond taxes estimated to be received	198,209			18
19	985,155	996,079	1,049,446	1,041,208	Total Tax Expected to be received: (95%)	1,254,619	0	0	19
20					TRANSFER FROM CARF - For FF&C Debt Service	190,917			20
21									21
22					Taxes Collected in Year levied				22
23					Taxes share to balance				23
24	1,255,486	1,369,677	1,365,830	1,458,247	TOTAL RESOURCES - OTHER	1,924,188	0	0	24

18/19 Actual	19/20 Actual	20/21 Budget Budget	Forecast Fiscal Year 2020-21	NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2021-2022 GENERAL FUND EXPENDITURES								TOTAL		
				Expenditure Description										
					Activities	Admin	Aquatics	Fitness	PAC	Youth	Non-Allocated			
					PERSONNEL SERVICES									
1												1		
2	66,400	71,278	72,001	72,001	Executive Director	72,001						72,001	2	
					Asstant Executive Director	10,400						10,400		
3	34,422	44,286	52,500	42,452	Finance Manager	67,500						67,500	3	
4	65,999	35,112	29,851	37,000	Member Services	37,440						37,440	4	
5	68,915	80,066	63,232	73,474	Maintenance Staff	42,020	29,952					71,972	5	
6	11,843	13,154	16,918	17,656	Custodial Staff	32,760						32,760	6	
7	160,437	214,407	228,655	203,629	Directors	18,990	41,080	61,485	53,248	22,568	44,200	241,571	7	
8	144,282	122,519	132,138	131,306	Supervisors			53,040	34,896		56,550	144,486	8	
9	132,030	74,098	102,601	102,601	Instructors			54,900	22,464		21,840	99,204	9	
10	70,716	70,407	71,232	71,832	Lifeguards			85,800				85,800	10	
11	21,094	37,053	52,334	52,334	Attendants				62,400	2,700		65,100	11	
14	24,288	36,272	31,500	39,986	Pre-school Staff		31,500					31,500	14	
15		10,376	6,170	10,176	Overtime		1,500	2,480	1,500		690	6,170	15	
16			22,197		COLA @2.8%	532	5,272	8,110	4,886	708	3,480	22,988	16	
17		0	6,000	0	Salary Adjustments		2,000	2,000	0		1,000	5,000	17	
18	70,827	59,344	70,987	60,340	Payroll Expenses (@8%)	1,562	27,478	23,821	14,352	2,078	10,221	79,511	18	
19		6,729			Employee Benefits (Vacation Accrual)								19	
20	81,063	91,975	94,938	92,348	Health Insurance & Benefits		35,000	55,300	9,263		8,900	108,463	20	
21	5,926	5,995	6,500	6,500	Workers Comp Insurance		6,500					6,500	21	
22	25,351	21,614	22,584	21,908	Retirement Plan		9,000	9,560	4,950		2,500	26,010	22	
23	983,593	994,685	1,082,338	1,035,543	TOTAL PERSONNEL SERVICE	21,084	421,452	386,449	207,959	28,054	149,381	0	1,214,378	23
24													24	
25					TRANSFERS									
26													26	
27					Transfers to departments								27	
28	0	0	0		TOTAL TRANSFERS	0	0	0	0	0	0	0	28	
29													29	
30					DEBT SERVICE									
31					FF&C Obligations							190,917	190,917	31
32					General Obligation Bonds							198,209	198,209	32
33					TOTAL DEBT SERVICE								389,126	33

18/19 Actual	19/20 Actual	20/21 Budget Budget	Forecast Fiscal Year 2020-21	NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2021-2022 GENERAL FUND EXPENDITURES								TOTAL		
				Expenditure Description										
					Activities	Admin	Aquatics	Fitness	PAC	Youth	Non-Allocated			
34					MATERIALS & SERVICES								34	
35	19,949	22,369	24,500	24,837	Property and Casualty Insurance	25,500							25,500	35
36	6,291	3,600	7,000	2,879	Ads, Printing, Newsletter, PR, Promotions	5,000			2,000				7,000	36
37	2,693	1,852	2,500	500	Concession		2,500						2,500	37
38					Facilities								0	38
39	15,589	16,142	10,000	10,247	Equipment/Maint./Repairs	7,000	2,800	1,500					11,300	39
40	2,433	3,435	3,000	1,751	Materials/Supplies	3,000							3,000	40
41	8,521	7,200	11,000	9,846	Groundskeeping & Maintenance - Main Bu	14,800							14,800	41
42	3,031	4,219	4,000	5,614	Janitorial Supplies	5,500							5,500	42
43	9,820	12,883	2,750	2,710	Groundskeeping & Maint. - Champ Field	2,750							2,750	43
44	3,147	1,870	2,700	2,418	Inspections and Licences	2,200	500						2,700	44
45	9,921	14,128	10,000	14,238	Office, Other Equipment	10,000		5,200	4,000	2,500			21,700	45
46	15,887	33,916	23,450	39,470	Office, Program Supplies	550	12,500	1,400	2,000		9,800		26,250	46
47	11,870	11,424	13,000	7,914	Pool Chemicals			13,000					13,000	47
48	11,746	15,037	17,000	25,405	Pool Materials			20,000					20,000	48
49	18,621	10,539	12,000	960	Advertising				15,000				15,000	49
50	27,210	11,877	22,000	149	Artist Fees				27,200				27,200	50
51	5,406	3,136	4,200	84	Fundraising Expenses		1,500	2,000					3,500	51
52	12,942	10,206	15,000	1,850	Camps/Workshops					18,000			18,000	52
53	8,750	9,000	8,800	14,100	Professional Services	16,000							16,000	53
54	360	502	500	0	Activity/ Event Fees	500							500	54
55	7,993	6,157	10,000	5,979	Training, Certifications	1,200	5,000	2,200		1,200			9,600	55
56	1,502	1,437	1,400	679	Transportation/Mileage	1,400							1,400	56
57	3,798	3,941	3,500	2,475	Bank Charges	3,000							3,000	57
58	10,799	9			Other								0	58
59					Utilities								0	59
60	14,737	16,873	23,300	19,382	Electricity	8,000	4,200	2,800	3,000	2,800			20,800	60
61	2,417	2,597	2,800	2,597	Garbage	2,600							2,600	61
62	38,561	20,730	28,000	17,892	Oil	0	30,000						30,000	62
63	580	373	550	468	Propane	600							600	63
64	2,264	2,835	2,450	2,268	Sewer	1,225	1,225						2,450	64
65	5,706	5,892	6,320	6,839	Internet/Phones	350	4,200	1,100	420	750			8,020	65
66	3,635	3,677	3,600	3,242	Water	1,800	1,900						3,700	66
67	286,179	257,856	275,320	226,794	TOTAL MATERIALS AND SE	1,400	128,275	85,125	16,900	51,620	35,050	0	318,370	67
68					NONCURRENT LIABILITIES									68
69					TOTAL PAY DOWN OF NONCURRENT LIABILITIES									69
70	13,500	13,500	40,000		Contingency						40,000		40,000	70
71	1,283,272	1,266,040	1,397,658	1,262,337	GENERAL FUND EXPENDIT	22,484	549,727	471,574	224,859	79,674	184,431	40,000	1,961,874	71
72	336,437	260,022	322,033	402,175	Unappropriated Ending Fund Balance								260,141	72
73	1,619,709	1,526,062	1,719,691	1,664,512	TOTAL GENERAL FUND	22,484	549,727	471,574	224,859	79,674	184,431	40,000	2,222,015	73

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 20202021	Forecast Fiscal Year 20202021	Activities	BUDGET YEAR 2021-2022						
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES						1	
2	15,324	8,980	18,429	10,761	Activities Coordinator (fte = .5)	1,040	18.26	18,990			2
3											3
4			553		COLA @2.8%			532			4
5	1,199	702	1,519	861	Payroll Expenses @ 8%			1,562	0	0	5
6											6
7	16,523	9,682	20,500	11,622	TOTAL PERSONNEL SERVICES (.5 fte)			21,084	0	0	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	970	439	550	350	Supplies			550			15
16	360	502	500	0	Event Fees - General			500			16
17					Event Fees - Cirque du Soleil						17
18											18
19					Utilities						19
20	285	295		330	Internet/Phones			350			20
21	1,615	1,236	1,050	680	TOTAL MATERIALS AND SERVICES			1,400	0	0	21
22											22
23	18,138	10,918	21,550	12,302	TOTAL ACTIVITIES REQUIREMENTS			22,484	0	0	23

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Administration & Facilities	BUDGET YEAR 2021-2022						
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES						1	
2	66,400	71,278	72,001	67,000	Executive Director (.8 fte)	1,664	43.27	72,001			2
					Assistant Executive Director (.125 fte)	260	40.00	10,400			
3	34,422	44,286	52,500	53,425	Finance Manager (.8 fte) (no benefits)	1,500	45.00	67,500			3
4	30,970	35,112	29,851	45,740	Welcome Center Staff (1.0 fte)	2,080	18.00	37,440			4
5	24,287	36,272	31,500	30,000	Pre-School Teacher			31,500			5
6	15,935	13,154	16,918	12,625	Custodial Staff (1.0 fte)	2,080	15.75	32,760			6
7	35,027	34,989	39,520	39,113	Member Services Director (1.0 fte)	2,080	19.75	41,080			7
8	36,968	37,083	35,776	37,713	Maintenance Supervisor (.8 fte)	1,664	23.75	39,520			8
		3,108		1,500	Maintenance & Gardening (.07 fte)	147	17.01	2,500			
9			2,000	550	Salary Adjustments			2,000			9
10		1,616	1,500	350	Overtime	50	30.00	1,500			10
11			4,712		COLA @2.8% (excluding Ex.Dir. And Finance Mgr)			5,272			11
12	244,009	276,897	286,278	288,016	Total (5.6 fte)			343,474	0	0	12
13											13
14					Other Personnel Expenses						14
15	21,530	17,473	22,902	15,970	Payroll Expenses @ 8%			27,478	0	0	15
16	35,389	32,321	34,890	27,982	Health Insurance/Benefits			35,000			16
17											17
18	5,925	5,995	6,500	5,233	Worker's Comp Insurance (all staff)			6,500			18
19		3,282			Employee Benefits						19
20	9,740	9,228	6,737	8,782	Retirement 2% plus 3% match			9,000			20
21											21
22	316,593	345,196	357,307	345,983	TOTAL PERSONNEL SERVICES			421,452	0	0	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 2020-2021	Forecast Fiscal Year 2020-2021	Administration & Facilities	BUDGET YEAR 2021-2022						
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
27				MATERIALS AND SERVICES						27	
28	14,609	9,326	7,000	7,118	Maintenance Equipment/Repairs			7,000			28
29	2,433	3,435	3,000	3,810	Maintenance Materials/Supplies			3,000			29
30	8,521	7,200	11,000	7,990	Groundskeeping & Maintenance - Main Building			14,800			30
31	3,031	4,219	4,000	3,790	Janitorial Supplies			5,500			31
32	9,819	12,883	2,750	10,472	Groundskeeping & Maintenance - Champ Field			2,750			32
33	3,147	1,403	2,200	1,869	Inspections and Licenses			2,200			33
34	1,244	6,676	3,000	4,234	Office/Program Equipment			10,000			34
35	13,138	18,647	12,500	12,633	Office/Program Supplies			12,500			35
36	19,949	22,369	24,500	22,294	Property and Casualty Insurance			25,500			36
37	4,119	4,165	5,000	3,210	Ads,Printing, Newsletter, PR, Promotions			5,000			37
38	8,750	8,970	8,800	15,309	Professional Services			16,000			38
39	1,209	740	1,200	987	Training/Certifications			1,200			39
40	1,420	1,232	1,400	1,406	Transportation/Mileage			1,400			40
41	3,798	3,941	3,500	2,096	Bank charges			3,000			41
42											42
43					Utilities						43
44	5,895	6,749	10,000	7,753	Electricity			8,000			44
45	2,416	2,597	2,800	2,400	Garbage			2,600			45
46	9,640	270	0	0	Oil			0			46
47	1,161	1,418	1,200	1,134	Sewer			1,225			47
48	2,853	2,946	3,300	3,457	Internet/Phones			4,200			48
49	1,817	1,838	1,700	1,808	Water			1,800			49
50	580	373	550	550	Propane			600			50
51	119,549	121,395	109,400	114,320	TOTAL MATERIALS AND SERVICES			128,275	0	0	51
52											52
53	436,142	466,591	466,707	460,302	TOTAL ADMINISTRATION REQUIREMENTS			549,727	0	0	53

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	AQUATICS	BUDGET YEAR 2021-2022						
Second Preceding Year 2018-2019	First Preceding Year 2019-2020			REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES						1	
2	58,523	58,524	58,531	60,279	Aquatics Director/Assist. Ex. Dir. (1.0 fte)	2,080	29.56	61,485			2
3	46,539	46,804	49,920	46,543	Swim Program Manager (1.0 fte)	2,080	25.50	53,040			3
4	46,379	34,069	50,813	25,555	Aquatics Instructors (1.47 fte)	3,050	18.00	54,900			4
5	27,857	39,875	27,456	42,848	Aquatics Maintenance (.8 fte)	1,664	18.00	29,952			5
6	70,716	70,407	71,232	85,661	Lifeguards (2.5 fte)	5,200	16.50	85,800			6
7			2,000		Salary Adjustments			2,000			7
8		7,608	2,480	526	Overtime	80	31.00	2,480			8
9			7,873		COLA @ 2.8%			8,110			9
10	250,014	257,287	270,306	261,412	Total (FTE = 6.77)			297,767	0	0	10
11		3,439		-990	Employee benefits						11
12	22,236	19,942	21,624	20,173	Payroll Expenses @ 8%			23,821	0	0	12
13	32,718	42,611	46,408	43,720	Health Insurance/Benefits			55,300			13
14	8,637	7,924	9,560	8,411	Retirement 2% contribution + 3% match			9,560			14
15											15
16											16
17	313,605	331,202	347,898	332,726	TOTAL PERSONNEL SERVICES			386,449	0	0	17

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	AQUATICS		BUDGET YEAR 2021-2022					
Second Preceding Year 2018-2019	First Preceding Year 2019-2020			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	467	Inspections and Licenses			500			23
24	2,800	1,852	2,500	150	Concession Expenses			2,500			24
25	2,624	8,435	2,000	1,050	Equipment/Maint./Repairs			2,800			25
26	14,094	11,424	13,000	9,026	Pool Chemicals			13,000			26
27	10,898	15,037	15,000	25,405	Pool Materials			20,000			27
28	1,269	1,365	1,500	84	Fundraising Expenses			1,500			28
29	1,082	1,058	1,200	1,010	Supplies			1,400			29
30	5,907	2,757	6,000	1,600	Training, Education and Certification			5,000			30
31											31
32					Utilities						32
33	3,382	3,375	5,920	3,877	Electricity			4,200			33
34	30,188	20,459	25,000	17,892	Oil			30,000			34
35	1,008	1,418	1,134	1,134	Sewer			1,225			35
36	771	884	925	987	Internet/Phones			1,100			36
37	2,866	1,838	2,000	1,576	Water			1,900			37
38	77,339	70,369	76,679	64,258	TOTAL MATERIALS AND SERVICES			85,125	0	0	38
39											39
40	390,944	401,570	424,577	396,984	TOTAL AQUATICS REQUIREMENTS			471,574	0	0	40

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	FITNESS REQUIREMENTS DESCRIPTION	BUDGET YEAR 2021-2022					
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES						1
2	49,079	49,978	52,749	Fitness Director (1.0 fte)	2,080	25.60	53,248			2
3	32,982	5,304		Fitness Assistant Director			0			3
4	29,827	33,112	31,893	Fitness Supervisor (.95 fte)	1,976	17.66	34,896			4
5	21,094	36,780	51,584	Fitness Attendants(1.88 fte)	3,900	16.00	62,400			5
6	26,100	22,707	24,548	Fitness Instructors (.6 fte)	1,248	18.00	22,464			6
7		1,000		Salary Adjustments						7
8		854	1,500	Overtime	50	30.00	1,500			8
9		4,898		COLA @ 2.8%			4,886			9
10	159,082	148,735	168,172	Total FTE= 4.2			179,394	0	0	10
11										11
12	13,026	11,572	13,454	Payroll Expense @ 8%			14,352	0	0	12
13	8,904	8,585	9,263	Health Insurance			9,263			13
14	5,700	4,453	4,950	Retirement 2% contribution + 3% match			4,950			14
15										15
16			1,058	Employee benefits						16
17										17
18	186,712	173,346	195,839	TOTAL PERSONNEL SERVICES			207,959	0	0	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 2020-2021	Forecast Fiscal Year 2020-2021	FITNESS REQUIREMENTS DESCRIPTION	BUDGET YEAR 2021-2022					
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
23				MATERIALS AND SERVICES						23
24				<u>Facility Expenses</u>						24
25	980	435	1,000	1,119 Equipment Maintenance			1,500			25
26	1,414	1,485	2,000	4,435 Equipment			5,200			26
27	4,244	1,771	2,500	0 Beach Run Fund-Raising			2,000			27
28	1,558	3,208	2,000	10,000 Supplies			2,000			28
29	2,084	1,310	2,200	650 Training, Education and Certification			2,200			29
30										30
31				<u>Utilities</u>						31
32	2,800	2,193	2,800	2,520 Electricity			2,800			32
33	3,085	0		Oil						33
34	856	884	1,000	1,080 Internet/Phones			1,200			34
35	17,021	11,286	13,500	19,804 TOTAL MATERIALS AND SERVICES			16,900	0	0	35
36										36
37	203,733	184,632	209,339	206,329 TOTAL FITNESS REQUIREMENTS			224,859	0	0	37

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Performing Arts Center REQUIREMENTS DESCRIPTION	BUDGET YEAR 2021-2022					
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				<u>PERSONNEL SERVICES</u>						1
2	18,451	18,160	20,894	8,466 Performing Arts Center Coordinator (0.7 FTE)	1,456	15.50	22,568			2
3	493	273	750	0 Assistants (.0865)	180	15.00	2,700			3
4	18,944	18,433	21,644	8,466 Total (FTE = .7)			25,268			4
5			627	COLA @ 2.8%			708			5
6	2,193	1,936	1,782	1,045 Payroll Expenses @ 8%			2,078	0	0	6
7	10	6		Retirement 2% contribution + 3% match						7
8										8
9	21,147	20,375	24,052	17,977 TOTAL PERSONNEL SERVICES			28,054	0	0	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 2020-2021	Forecast Fiscal Year 2020-2021	Performing Arts Center		BUDGET YEAR 2021-2022					
Second Preceding Year 2018-2019	First Preceding Year 2019-2020			REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
15					MATERIALS AND SERVICES						15
16											16
17											17
18	27,210	11,809	22,000	0	Artist fees			27,200			18
19	2,502	1,393	2,500	221	Equipment			4,000			19
20	2,173	1,662	2,000	16	Printing			2,000			20
21	18,621	9,974	12,000	800	Advertising			15,000			21
22		76			Transportation/Lodging/Mileage						22
23											23
24					Utilities						24
25	442	2,362	3,500	2,714	Electricity			3,000			25
26	771	0			Oil						26
27	285	295	360	329	Internet/Phones			420			27
28											28
29	52,004	27,570	42,360	4,079	TOTAL MATERIALS AND SERVICES			51,620	0	0	29
30											30
31	73,151	47,945	66,412	22,056	TOTAL PERFORMING ARTS REQUIREMENTS			79,674	0	0	31

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data	Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Youth		BUDGET YEAR 2021-2022						
			Second Preceding Year 2018-2019	First Preceding Year 2019-2020	REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					<u>PERSONNEL SERVICES</u>						
					Program Director (1.0 fte)	2,080	21.25	44,200			
					Program Assistants (1.65 fte)	3,300	15.50	51,150			
					Sports Coordinator	1,456	15.00	21,840			
					Supervisor			0			
					Sports Assistant (0.25 fte)	400	13.50	5,400			
					Salary Adjustments			1,000			
					Overtime	30	23.00	690			
					COLA @ 2.8%			3,480			
					Total -- FTE = 3.43			127,760	0	0	
					Payroll Expenses @ 8%			10,221	0	0	
					Employee Benefits						
					Health Insurance			8,900			
					Retirement 2% contribution + 3% match			2,500			
					TOTAL PERSONNEL SERVICES			149,381	0	0	
					<u>TRANSFERS</u>						
								0	0	0	
					TOTAL TRANSFERS			0	0	0	

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	Youth	BUDGET YEAR 2021-2022						
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee		Adopted by Governing Body
23				<u>MATERIALS AND SERVICES</u>						23	
24	734	2,521	2,500	2,500	Equipment			2,500			24
25					Fundraising						25
26	3,654	4,155	3,200	3,116	Program Supplies			3,600			26
27	8,773	4,824	4,000	2,932	Sports supplies			6,200			27
28	1,117	1,480	1,600	957	Training, Certifications			1,200			28
29	15,754	10,260	15,000	1,850	Camps/Workshops			18,000			29
30											30
31					Utilities						31
32	2,063	2,193	2,800	2,520	Electricity			2,800			32
33	1,928				Oil						33
34	570	589	680	650	Internet/Phones			750			34
35	34,593	26,023	29,780	14,526	TOTAL MATERIALS AND SERVICES			35,050	0	0	35
36											36
37	160,511	145,392	166,520	156,161	TOTAL YOUTH REQUIREMENTS			184,431	0	0	37

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2020-2021	Forecast Fiscal Year 2020-2021	OTHER - NON-ALLOCATED	BUDGET YEAR 2021-2022						
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020			REQUIREMENTS DESCRIPTION	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												7
8												8
9	0	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	13,500	13,500	40,000		Contingency			40,000				19
20												20
21	13,500	13,500	40,000		TOTAL OTHER GENERAL FUND EXPENDITURES			40,000	0	0		21
22					Unappropriated Ending Fund Balance - unrestricted							22
23					Ending fund balance - restricted							23
24	13,500	13,500	40,000		TOTAL GENERAL FUND REQUIREMENTS			40,000	0	0		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

	Historical Data Actual		Adopted Budget 2020-2021	Forecast Fiscal Year 2020-2021	CAPITAL ASSET RESERVE FUND	Budget Year 2021-2022			
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES AND REQUIREMENTS				
					RESOURCES				
1	402,524	561,882	636,207	741,088	Balance Forward - Working Capital from Prior Years	741,088			1
2	1,586,402	1,963,678	1,961,628	2,013,678	Balance Forward - New Pool Fund	2,066,643			2
3	57,910	61,996	61,996	61,996	Balance Forward - East Side Siding Project	61,996			3
4	40,000	40,000	60,000	60,000	Balance Forward - Dedicated Roof Fund	60,000			4
5	9,792	50,600	22,000	50,260	Balance Forward - PAC Lobby and ADA Restroom	0			5
6	10,100	22,259	18,839	(27,397)	Balance Forward - Pickleball Court Construction	0			6
7	23,413				Balance Forward - Entryway Remodel	0	0	0	7
8	11,422				Balance Forward - Kitchen Remodel (Complete)	0	0	0	8
9						0	0	0	9
10	100,989	15,700	75,000	52,965	Donations - New Pool Fund	30,000			10
11	61,254	58,598	38,000	18,592	Interest / Dividends	28,000			11
12	100,000				New Pool Allocation				12
13		20,000			Roof Fund Allocation				13
14					Pickleball Construction Project				14
15	9,792	25,000	92,541	144,625	Grants				15
16	3,705	20,800			Misc (PUD rebate)				16
17	2,417,303	2,840,513	2,966,211	3,115,807	Total Resources, Except Timber Revenue	2,987,727			17
18	460,755	317,357	343,036	343,036	Timber Revenue	644,283			18
19					Taxes Collected in Year Levied				19
20	2,878,058	3,157,871	3,309,247	3,458,843	TOTAL RESOURCES	3,632,010	0	0	20

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

Historical Data Actual		Adopted Budget 2020-2021	Forecast Fiscal Year 2020-2021	CAPITAL ASSET RESERVE FUND	Budget Year 2021-2022				
Second Preceding Year 2018-2019	First Preceding Year 2019-2020				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				RESOURCES AND REQUIREMENTS					
				REQUIREMENTS					
21								21	
22	0	20,000	10,000	Dedicated Roof Fund				22	
23	0	15,876	0	Youth Room Floor				23	
24	100,000	100,000	50,000	50,000	Dedicated New Pool Fund			24	
25	10,715	41,040	350,000	479,685	PAC Lobby and ADA Restrooms	100,000		25	
26	8,377	0		0	East Side Siding/Windows/Seismic Upgrades			26	
27	100	49,656	130,000	94,950	Pickleball Construction Project			27	
28	0	2,713	0	5,539	Website Design	0		28	
29	6,846	15,662	10,000	6,219	New Pool Fundraising	10,000		29	
30				145,694	New Pool Project (to be reimbursed to General Fund from New Pool Fund)			30	
31		5,962	14,000	14,478	Rex Champ Field	6,000		31	
32	43,682	43,581	44,500	49,351	Project Management (.2 fte Ex. Dir. Fin Mgr., Maint. Sup., Prof. Serv.)	50,000		32	
33	123,622		30,000		Additional Future Projects	30,000		33	
34			15,000	15,898	Hallway Floors			34	
35			45,000	37,589	Fire Alarm System			35	
36			50,000		Gym Building Roof			36	
37	6,019				Fitness Center Equipment			37	
38	4,850				Performing Arts Center Sound and Light Upgrades			38	
39	33,794	432			Entryway Remodel			39	
40	14,710				Kitchen Remodel			40	
41		13,325			Heat Pump roject			41	
42					Wheel Chair Lift for PAC Stage	15,000		42	
43					TRANSFER TO GEN FUND -Funds For FF&C Obligations Debt Service	190,917		43	
44	352,715	308,246	748,500	899,402	Total Expenditures	401,917	0	0	44
45	2,525,343	2,849,625	2,560,747	2,559,441	RESERVED FOR FUTURE EXPENDITURE	3,230,093	0	0	45
46	2,878,058	3,157,871	3,309,247	3,458,843	TOTAL REQUIREMENTS	3,632,010	0	0	46

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Aquatic Center Project Fund**

North County Recreation District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year : 2020-21			
	Actual		Adopted Budget this Year N/A		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year ___ N/A ___	First Preceding Year ___ N/A ___						
				RESOURCES				
1				1. Cash on hand * (cash basis), or	-			1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4				4. Interest	-			4
5				5. Transferred IN, from other funds				5
6			-	6. Bond Proceeds (April 2021)	4,895,108			6
7				7. FF&C Proceeds	3,520,203			7
8				8				8
9	0	0	-	9. Total Resources, except taxes to be levied	8,415,311	-	-	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	0	0	-	12. TOTAL RESOURCES	8,415,311	-	-	12
				REQUIREMENTS **				
13			-	13 Costs of Bond issuance	109,791			13
14			-	14 Costs of FF&C Issuance	99,996			14
15			-	15 Project Costs	8,205,524			15
16			-	16	-			16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27. Ending balance (prior years)				27
28			-	28. UNAPPROPRIATED ENDING FUND BALANCE				28
29	0	0	-	29. TOTAL REQUIREMENTS	8,415,311	-	-	29

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-35

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

General Obligation Bonded Debt

North County Recreation District

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2021-22			
	Actual 18-19	Actual 19-20	Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			Revised	Resources				
1		0		1. Beginning Cash on Hand (Cash Basis), or	0			1
2				2. Working Capital (Accrual Basis)				2
3				3. Previously Levied Taxes to be Received				3
4				4. Interest				4
5				5. Transferred from Other Funds				5
6				6				6
7	0	0	0	7. Total Resources, Except Taxes to be Levied	0			7
8				8. Taxes Estimated to be Received *	198,209			8
9				9. Taxes Collected in Year Levied				9
10	0	0	0	10. TOTAL RESOURCES	198,209	0	0	10
				Requirements				
				Bond Principal Payments				
				Bond Issue	Budgeted Payment Date			
11			0	11. Series 2021	June 15, 2022	10,000		11
12				12.				12
13				13.				13
14	0	0	0	14. Total Principal		10,000	0	0
				Bond Interest Payments				
				Bond Issue	Budgeted Payment Date			
15			0	15. Series 2021	December 15, 2021	101,542		15
16			0	16. Series 2021	June 15, 2022	73,700		16
17				17.		0		17
18	0	0	0	18. Total Interest		175,242	0	0
				Unappropriated Balance for Following Year By				
				Bond Issue	Projected Payment Date			
19				19.				19
20				20.				20
21				21.				21
22				22. Ending balance (prior years)				22
23			0	23. Total Unappropriated Ending Fund Balance		12,967	0	0
24				24. Loan Repayment to Fund				24
25				25. Tax Credit Bond Reserve				25
26	0	0	0	26. TOTAL REQUIREMENTS		198,209	0	0

FORM

LB-35

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

Full Faith & Credit Obligations, Series 2021

North County Recreation District

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2021-22			
	Actual 18-19	Actual 19-20	Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			Revised	Resources				
1		0		1. Beginning Cash on Hand (Cash Basis), or	0			1
2				2. Working Capital (Accrual Basis)				2
3				3. Previously Levied Taxes to be Received				3
4				4. Interest				4
5				5. Transferred from Other Funds (General Fund)	190,917			5
6				6				6
7	0	0		7. Total Resources, except Taxes to be Levied	190,917			7
8				8. Taxes Estimated to be Received *	0			8
9				9. Taxes Collected in Year Levied				9
10	0	0	0	10. TOTAL RESOURCES	190,917	0	0	10
				Requirements				
				FFC Principal Payments				
				FFC Issue Budgeted Payment Date				
11			0	11. Series 2021 June 15, 2022	75,000			11
12				12.				12
13				13.				13
14	0	0	0	14. Total Principal	75,000	0	0	14
				FFC Interest Payments				
				FFC Issue Budgeted Payment Date				
15			0	15. Series 2021 December 15, 2021	67,167			15
16			0	16. Series 2021 June 15, 2022	48,750			16
				17.	0			
17				17.	0			17
18	0	0	0	18. Total Interest	115,917	0	0	18
				Unappropriated Balance for Following Year By				
				FFC Issue Projected Payment Date				
19				19.				19
20				20.				20
21				21.				21
22				22. Ending balance (prior years)				22
23			0	23. Total Unappropriated Ending Fund Balance	0	0	0	23
24				24. Loan Repayment to Fund				24
25				25. Tax Credit Bond Reserve				25
26	0	0	0	26. TOTAL REQUIREMENTS	190,917	0	0	26